



**Iowa General Assembly**  
**Daily Bills, Amendments and Study Bills**  
**April 18, 2013**

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House Resolution 36 - Introduced

HOUSE RESOLUTION NO. 36

BY GAINES, KOESTER, M. SMITH, LANDON, BACON, DEYOE,  
ABDUL-SAMAD, WESSEL-KROESCHELL, HUSEMAN, MASCHER,  
ANDERSON, KLEIN, GASKILL, KRESSIG, PRICHARD, and  
SANDS

1 A Resolution honoring the life and career of Royce  
2 White.

3 WHEREAS, plagued with anxiety disorder, Royce White  
4 has pursued a basketball career with both struggle and  
5 determination, currently playing for the Rio Grande  
6 Valley Vipers of the NBA Development League; and

7 WHEREAS, Mr. White began his career as a high school  
8 phenomenon — he was named the 2009 Minnesota Mr.

9 Basketball and was a two-time Minnesota State High  
10 School League (MSHSL) championship team member; and

11 WHEREAS, preceding his 2011-2012 season at Iowa  
12 State, Mr. White was voted the Big 12 Preseason  
13 Newcomer of the Year and later won the Phillips 66 Big  
14 12 Rookie of the Week award; and

15 WHEREAS, Mr. White led the 2011-2012 Cyclones in  
16 points, rebounds, assists, steals, and blocked shots  
17 and was the only Division I basketball player to lead  
18 his team in all five statistics, he was named the  
19 unanimous Big 12 Newcomer of the Year and recognized  
20 as a first team All-Big 12 and a unanimous Big 12  
21 All-Rookie Team selection, and he was selected as an  
22 honorable mention Associated Press 2012 NCAA Men's  
23 Basketball All-American; and

24 WHEREAS, Mr. White was the 16th selection in the  
25 2012 NBA Draft, drafted by the Houston Rockets; and



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H.R. 36

1     WHEREAS, Mr. White continues his struggle to balance  
2 his career with ever present anxiety attacks; NOW  
3 THEREFORE,  
4     BE IT RESOLVED BY THE HOUSE OF REPRESENTATIVES, That  
5 the House of Representatives honors Royce White for his  
6 courage and determination and for the example he sets  
7 for all persons suffering from a disability.



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House Amendment to  
Senate File 295

S-3166

1 Amend Senate File 295, as passed by the Senate, as  
2 follows:

3 1. By striking everything after the enacting clause  
4 and inserting:

5 <DIVISION I

6 PROPERTY ASSESSMENT LIMITATION AND REPLACEMENT

7 Section 1. Section 257.3, subsection 1, Code 2013,  
8 is amended by adding the following new paragraph:

9 NEW PARAGRAPH. d. The amount paid to each school  
10 district for the commercial and industrial property  
11 tax replacement claim under section 441.21A shall be  
12 regarded as property tax. The portion of the payment  
13 which is foundation property tax shall be determined by  
14 applying the foundation property tax rate to the amount  
15 computed under section 441.21A, subsection 4, paragraph  
16 "a", and such amount shall be prorated pursuant to  
17 section 441.21A, subsection 2, if applicable.

18 Sec. 2. Section 331.512, Code 2013, is amended by  
19 adding the following new subsection:

20 NEW SUBSECTION. 13A. Carry out duties relating  
21 to the calculation and payment of commercial and  
22 industrial property tax replacement claims under  
23 section 441.21A.

24 Sec. 3. Section 331.559, Code 2013, is amended by  
25 adding the following new subsection:

26 NEW SUBSECTION. 25A. Carry out duties relating  
27 to the calculation and payment of commercial and  
28 industrial property tax replacement claims under  
29 section 441.21A.

30 Sec. 4. Section 441.21, subsection 4, Code 2013, is  
31 amended to read as follows:

32 4. For valuations established as of January  
33 1, 1979, the percentage of actual value at which  
34 agricultural and residential property shall be assessed  
35 shall be the quotient of the dividend and divisor as  
36 defined in this section. The dividend for each class  
37 of property shall be the dividend as determined for  
38 each class of property for valuations established as  
39 of January 1, 1978, adjusted by the product obtained  
40 by multiplying the percentage determined for that year  
41 by the amount of any additions or deletions to actual  
42 value, excluding those resulting from the revaluation  
43 of existing properties, as reported by the assessors  
44 on the abstracts of assessment for 1978, plus six  
45 percent of the amount so determined. However, if the  
46 difference between the dividend so determined for  
47 either class of property and the dividend for that  
48 class of property for valuations established as of  
49 January 1, 1978, adjusted by the product obtained by  
50 multiplying the percentage determined for that year

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1 by the amount of any additions or deletions to actual  
2 value, excluding those resulting from the revaluation  
3 of existing properties, as reported by the assessors  
4 on the abstracts of assessment for 1978, is less than  
5 six percent, the 1979 dividend for the other class of  
6 property shall be the dividend as determined for that  
7 class of property for valuations established as of  
8 January 1, 1978, adjusted by the product obtained by  
9 multiplying the percentage determined for that year  
10 by the amount of any additions or deletions to actual  
11 value, excluding those resulting from the revaluation  
12 of existing properties, as reported by the assessors on  
13 the abstracts of assessment for 1978, plus a percentage  
14 of the amount so determined which is equal to the  
15 percentage by which the dividend as determined for the  
16 other class of property for valuations established as  
17 of January 1, 1978, adjusted by the product obtained  
18 by multiplying the percentage determined for that year  
19 by the amount of any additions or deletions to actual  
20 value, excluding those resulting from the revaluation  
21 of existing properties, as reported by the assessors  
22 on the abstracts of assessment for 1978, is increased  
23 in arriving at the 1979 dividend for the other class  
24 of property. The divisor for each class of property  
25 shall be the total actual value of all such property  
26 in the state in the preceding year, as reported by the  
27 assessors on the abstracts of assessment submitted  
28 for 1978, plus the amount of value added to said  
29 total actual value by the revaluation of existing  
30 properties in 1979 as equalized by the director of  
31 revenue pursuant to section 441.49. The director shall  
32 utilize information reported on abstracts of assessment  
33 submitted pursuant to section 441.45 in determining  
34 such percentage. For valuations established as of  
35 January 1, 1980, and each assessment year thereafter  
36 beginning before January 1, 2013, the percentage of  
37 actual value as equalized by the director of revenue  
38 as provided in section 441.49 at which agricultural  
39 and residential property shall be assessed shall be  
40 calculated in accordance with the methods provided  
41 herein including the limitation of increases in  
42 agricultural and residential assessed values to the  
43 percentage increase of the other class of property if  
44 the other class increases less than the allowable limit  
45 adjusted to include the applicable and current values  
46 as equalized by the director of revenue, except that  
47 any references to six percent in this subsection shall  
48 be four percent. For valuations established as of  
49 January 1, 2013, and each assessment year thereafter,  
50 the percentage of actual value as equalized by the

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1 director of revenue as provided in section 441.49 at  
2 which agricultural and residential property shall be  
3 assessed shall be calculated in accordance with the  
4 methods provided in this subsection, except that any  
5 references to six percent in this subsection shall  
6 be two percent, and including, for assessment years  
7 beginning on or after January 1, 2013, but before  
8 January 1, 2017, the limitation of increases in  
9 agricultural and residential assessed values to the  
10 percentage increase of the other class of property if  
11 the other class increases less than the allowable limit  
12 adjusted to include the applicable and current values  
13 as equalized by the director of revenue, and including,  
14 for assessment years beginning on or after January 1,  
15 2017, the limitation in subsection 5A.

16 Sec. 5. Section 441.21, subsection 5, Code 2013, is  
17 amended to read as follows:

18 5. a. For valuations established as of January  
19 1, 1979, commercial property and industrial property,  
20 excluding properties referred to in section 427A.1,  
21 subsection 8, shall be assessed as a percentage of  
22 the actual value of each class of property. The  
23 percentage shall be determined for each class of  
24 property by the director of revenue for the state in  
25 accordance with the provisions of this section. For  
26 valuations established as of January 1, 1979, the  
27 percentage shall be the quotient of the dividend and  
28 divisor as defined in this section. The dividend  
29 for each class of property shall be the total actual  
30 valuation for each class of property established for  
31 1978, plus six percent of the amount so determined.  
32 The divisor for each class of property shall be the  
33 valuation for each class of property established for  
34 1978, as reported by the assessors on the abstracts of  
35 assessment for 1978, plus the amount of value added to  
36 the total actual value by the revaluation of existing  
37 properties in 1979 as equalized by the director of  
38 revenue pursuant to section 441.49. For valuations  
39 established as of January 1, 1979, property valued by  
40 the department of revenue pursuant to chapters 428,  
41 433, 437, and 438 shall be considered as one class  
42 of property and shall be assessed as a percentage of  
43 its actual value. The percentage shall be determined  
44 by the director of revenue in accordance with the  
45 provisions of this section. For valuations established  
46 as of January 1, 1979, the percentage shall be the  
47 quotient of the dividend and divisor as defined in  
48 this section. The dividend shall be the total actual  
49 valuation established for 1978 by the department of  
50 revenue, plus ten percent of the amount so determined.

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1 The divisor for property valued by the department of  
2 revenue pursuant to chapters 428, 433, 437, and 438  
3 shall be the valuation established for 1978, plus  
4 the amount of value added to the total actual value  
5 by the revaluation of the property by the department  
6 of revenue as of January 1, 1979. For valuations  
7 established as of January 1, 1980, commercial property  
8 and industrial property, excluding properties referred  
9 to in section 427A.1, subsection 8, shall be assessed  
10 at a percentage of the actual value of each class of  
11 property. The percentage shall be determined for  
12 each class of property by the director of revenue for  
13 the state in accordance with the provisions of this  
14 section. For valuations established as of January  
15 1, 1980, the percentage shall be the quotient of  
16 the dividend and divisor as defined in this section.  
17 The dividend for each class of property shall be the  
18 dividend as determined for each class of property for  
19 valuations established as of January 1, 1979, adjusted  
20 by the product obtained by multiplying the percentage  
21 determined for that year by the amount of any  
22 additions or deletions to actual value, excluding those  
23 resulting from the revaluation of existing properties,  
24 as reported by the assessors on the abstracts of  
25 assessment for 1979, plus four percent of the amount  
26 so determined. The divisor for each class of property  
27 shall be the total actual value of all such property in  
28 1979, as equalized by the director of revenue pursuant  
29 to section 441.49, plus the amount of value added to  
30 the total actual value by the revaluation of existing  
31 properties in 1980. The director shall utilize  
32 information reported on the abstracts of assessment  
33 submitted pursuant to section 441.45 in determining  
34 such percentage. For valuations established as of  
35 January 1, 1980, property valued by the department  
36 of revenue pursuant to chapters 428, 433, 437, and  
37 438 shall be assessed at a percentage of its actual  
38 value. The percentage shall be determined by the  
39 director of revenue in accordance with the provisions  
40 of this section. For valuations established as of  
41 January 1, 1980, the percentage shall be the quotient  
42 of the dividend and divisor as defined in this section.  
43 The dividend shall be the total actual valuation  
44 established for 1979 by the department of revenue,  
45 plus eight percent of the amount so determined. The  
46 divisor for property valued by the department of  
47 revenue pursuant to chapters 428, 433, 437, and 438  
48 shall be the valuation established for 1979, plus  
49 the amount of value added to the total actual value  
50 by the revaluation of the property by the department

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1 of revenue as of January 1, 1980. For valuations  
2 established as of January 1, 1981, and each assessment  
3 year thereafter beginning before January 1, 2013, the  
4 percentage of actual value as equalized by the director  
5 of revenue as provided in section 441.49 at which  
6 commercial property and industrial property, excluding  
7 properties referred to in section 427A.1, subsection  
8 8, shall be assessed shall be calculated in accordance  
9 with the methods provided herein, except that any  
10 references to six percent in this subsection shall be  
11 four percent. For valuations established as of January  
12 1, 1981, and each year thereafter, the percentage of  
13 actual value at which property valued by the department  
14 of revenue pursuant to chapters 428, 433, 437, and 438  
15 shall be assessed shall be calculated in accordance  
16 with the methods provided herein, except that any  
17 references to ten percent in this subsection shall be  
18 eight percent. Beginning with valuations established  
19 as of January 1, 1979, and each assessment year  
20 thereafter beginning before January 1, 2013, property  
21 valued by the department of revenue pursuant to chapter  
22 434 shall also be assessed at a percentage of its  
23 actual value which percentage shall be equal to the  
24 percentage determined by the director of revenue for  
25 commercial property, industrial property, or property  
26 valued by the department of revenue pursuant to  
27 chapters 428, 433, 437, and 438, whichever is lowest.  
28 For valuations established on or after January 1, 2013,  
29 but before January 1, 2017, commercial property and  
30 industrial property shall be assessed as provided in  
31 paragraphs "b" and "c", as applicable. For valuations  
32 established as of January 1, 2017, and each assessment  
33 year thereafter, the percentage of actual value as  
34 equalized by the director of revenue as provided in  
35 section 441.49 at which commercial property, excluding  
36 properties referred to in section 427A.1, subsection  
37 8, shall be assessed shall be calculated in accordance  
38 with the methods provided in this subsection, including  
39 the limitation in subsection 5A, except that any  
40 references to six percent in this subsection shall be  
41 two percent. For valuations established on or after  
42 January 1, 2017, industrial property shall be assessed  
43 at a percentage of its actual value equal to the  
44 percentage of actual value at which property assessed  
45 as commercial property is assessed for the same  
46 assessment year following application of the limitation  
47 in subsection 5A, if applicable. For valuations  
48 established on or after January 1, 2013, property  
49 valued by the department of revenue pursuant to chapter  
50 434 shall be assessed at a percentage of its actual

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1 value equal to the percentage of actual value at which  
2 property assessed as commercial property is assessed  
3 for the same assessment year following application of  
4 the limitation in subsection 5A, if applicable.  
5 b. For valuations established on or after January  
6 1, 2013, but before January 1, 2017, commercial  
7 property, excluding properties referred to in section  
8 427A.1, subsection 8, shall be assessed at a percentage  
9 of its actual value, as determined in this paragraph  
10 "b". For valuations established for the assessment  
11 year beginning January 1, 2013, the percentage of  
12 actual value as equalized by the director of revenue  
13 as provided in section 441.49 at which commercial  
14 property shall be assessed shall be ninety-five  
15 percent. For valuations established for the assessment  
16 year beginning January 1, 2014, the percentage of  
17 actual value as equalized by the director of revenue  
18 as provided in section 441.49 at which commercial  
19 property shall be assessed shall be ninety percent.  
20 For valuations established for the assessment year  
21 beginning January 1, 2015, the percentage of actual  
22 value as equalized by the director of revenue as  
23 provided in section 441.49 at which commercial property  
24 shall be assessed shall be eighty-five percent.  
25 For valuations established for the assessment year  
26 beginning January 1, 2016, the percentage of actual  
27 value as equalized by the director of revenue as  
28 provided in section 441.49 at which commercial property  
29 shall be assessed shall be eighty percent.  
30 c. For valuations established on or after January  
31 1, 2013, but before January 1, 2017, industrial  
32 property, excluding properties referred to in section  
33 427A.1, subsection 8, shall be assessed at a percentage  
34 of its actual value, as determined in this paragraph  
35 "c". For valuations established for the assessment  
36 year beginning January 1, 2013, the percentage of  
37 actual value as equalized by the director of revenue  
38 as provided in section 441.49 at which industrial  
39 property shall be assessed shall be ninety-five  
40 percent. For valuations established for the assessment  
41 year beginning January 1, 2014, the percentage of  
42 actual value as equalized by the director of revenue  
43 as provided in section 441.49 at which industrial  
44 property shall be assessed shall be ninety percent.  
45 For valuations established for the assessment year  
46 beginning January 1, 2015, the percentage of actual  
47 value as equalized by the director of revenue as  
48 provided in section 441.49 at which industrial property  
49 shall be assessed shall be eighty-five percent.  
50 For valuations established for the assessment year

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1 beginning January 1, 2016, the percentage of actual  
2 value as equalized by the director of revenue as  
3 provided in section 441.49 at which industrial property  
4 shall be assessed shall be eighty percent.  
5 Sec. 6. Section 441.21, Code 2013, is amended by  
6 adding the following new subsection:  
7 NEW SUBSECTION. 5A. In addition to the limitation  
8 of increases for agricultural and residential property  
9 applicable under subsection 4 and the limitation  
10 of increase for commercial property applicable  
11 under subsection 5, for valuations established for  
12 the assessment year beginning January 1, 2017, and  
13 each assessment year thereafter, for residential,  
14 agricultural, and commercial property, the assessed  
15 value of each of these three classes of property shall  
16 be limited to the percentage increase of that class of  
17 property that is the lowest percentage increase under  
18 the allowable limit adjusted to include the applicable  
19 and current values as equalized by the director of  
20 revenue.  
21 Sec. 7. Section 441.21, subsections 9 and 10, Code  
22 2013, are amended to read as follows:  
23 9. Not later than November 1, 1979, and November  
24 1 of each subsequent year, the director shall certify  
25 to the county auditor of each county the percentages  
26 of actual value at which residential property,  
27 agricultural property, commercial property, industrial  
28 property, property valued by the department of revenue  
29 pursuant to chapter 434, and property valued by the  
30 department of revenue pursuant to chapters 428, 433,  
31 434, 437, and 438 in each assessing jurisdiction in the  
32 county shall be assessed for taxation. The county  
33 auditor shall proceed to determine the assessed values  
34 of agricultural property, residential property,  
35 commercial property, industrial property, property  
36 valued by the department of revenue pursuant to chapter  
37 434, and property valued by the department of revenue  
38 pursuant to chapters 428, 433, 434, 437, and 438 by  
39 applying such percentages to the current actual value  
40 of such property, as reported to the county auditor by  
41 the assessor, and the assessed values so determined  
42 shall be the taxable values of such properties upon  
43 which the levy shall be made.  
44 10. The percentage of actual value computed by  
45 the director for agricultural property, residential  
46 property, commercial property, industrial property,  
47 property valued by the department of revenue pursuant  
48 to chapter 434, and property valued by the department  
49 of revenue pursuant to chapters 428, 433, 434, 437, and  
50 438 and used to determine assessed values of those

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1 classes of property does not constitute a rule as  
2 defined in section 17A.2, subsection 11.

3 Sec. 8. NEW SECTION. 441.21A Commercial and  
4 industrial property tax replacement — replacement  
5 claims.

6 1. a. For each fiscal year beginning on or after  
7 July 1, 2014, there is appropriated from the general  
8 fund of the state to the department of revenue an  
9 amount necessary for the payment of all commercial  
10 and industrial property tax replacement claims under  
11 this section for the fiscal year. However, for a  
12 fiscal year beginning on or after July 1, 2018, the  
13 total amount of moneys appropriated from the general  
14 fund of the state to the department of revenue for  
15 the payment of commercial and industrial property tax  
16 replacement claims in that fiscal year shall not exceed  
17 the total amount of money that was necessary to pay  
18 all commercial and industrial property tax replacement  
19 claims for the fiscal year beginning July 1, 2017.

20 b. Moneys appropriated by the general assembly to  
21 the department under this subsection for the payment  
22 of commercial and industrial property tax replacement  
23 claims are not subject to a uniform reduction in  
24 appropriations in accordance with section 8.31.

25 2. Beginning with the fiscal year beginning  
26 July 1, 2014, each county treasurer shall be paid  
27 by the department of revenue an amount equal to the  
28 amount of the commercial and industrial property tax  
29 replacement claims in the county, as calculated in  
30 subsection 4. For fiscal years beginning on or after  
31 July 1, 2018, if an amount appropriated for a fiscal  
32 year is insufficient to pay all replacement claims,  
33 the director of revenue shall prorate the payment of  
34 replacement claims to the county treasurers and shall  
35 notify the county auditors of the pro rata percentage  
36 on or before September 30.

37 3. On or before July 1 of each fiscal year  
38 beginning on or after July 1, 2014, the assessor shall  
39 report to the county auditor the total actual value of  
40 all commercial property and industrial property in the  
41 county for the assessment year used to calculate the  
42 taxes due and payable in that fiscal year.

43 4. On or before a date established by rule of the  
44 department of revenue of each fiscal year beginning on  
45 or after July 1, 2014, the county auditor shall prepare  
46 a statement, based upon the report received pursuant  
47 to subsection 3, listing for each taxing district in  
48 the county:

49 a. The difference between the assessed valuation  
50 of all commercial property and industrial property for

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1 the assessment year used to calculate taxes which are  
2 due and payable in the applicable fiscal year and the  
3 actual value of all commercial property and industrial  
4 property for the same assessment year. If the  
5 difference between the assessed value of all commercial  
6 property and industrial property and the actual  
7 valuation of all commercial property and industrial  
8 property is zero, there is no tax replacement for that  
9 taxing district for the fiscal year.

10     **b.** The tax levy rate per one thousand dollars of  
11 assessed value for each taxing district for that fiscal  
12 year.

13     **c.** The commercial and industrial property tax  
14 replacement claim for each taxing district. The  
15 replacement claim is equal to the amount determined  
16 pursuant to paragraph "a", multiplied by the tax rate  
17 specified in paragraph "b", and then divided by one  
18 thousand dollars.

19     **5.** For purposes of computing replacement amounts  
20 under this section, that portion of an urban renewal  
21 area defined as the sum of the assessed valuations  
22 defined in section 403.19, subsections 1 and 2, shall  
23 be considered a taxing district.

24     **6. a.** The county auditor shall certify and forward  
25 one copy of the statement to the department of revenue  
26 not later than a date of each year established by the  
27 department of revenue by rule.

28     **b.** The replacement claims shall be paid to each  
29 county treasurer in equal installments in September  
30 and March of each year. The county treasurer shall  
31 apportion the replacement claim payments among the  
32 eligible taxing districts in the county.

33     **c.** If the taxing district is an urban renewal  
34 area, the amount of the replacement claim shall be  
35 apportioned and credited to those portions of the  
36 assessed value defined in section 403.19, subsections  
37 1 and 2, as follows:

38         **(1)** To that portion defined in section 403.19,  
39 subsection 1, an amount of the replacement claim that  
40 is proportionate to the amount of actual value of the  
41 commercial and industrial property in the urban renewal  
42 area as determined in section 403.19, subsection 1,  
43 that was subtracted pursuant to section 403.20, as  
44 it bears to the total amount of actual value of the  
45 commercial and industrial property in the urban renewal  
46 area that was subtracted pursuant to section 403.20 for  
47 the assessment year for property taxes due and payable  
48 in the fiscal year for which the replacement claim is  
49 computed.

50         **(2)** To that portion defined in section 403.19,

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1 subsection 2, the remaining amount, if any.  
2     *d.* Notwithstanding the allocation provisions of  
3 paragraph "c", the amount of the tax replacement amount  
4 that shall be allocated to that portion of the assessed  
5 value defined in section 403.19, subsection 2, shall  
6 not exceed the amount equal to the amount certified to  
7 the county auditor under section 403.19 for the fiscal  
8 year in which the claim is paid, after deduction of  
9 the amount of other revenues committed for payment  
10 on that amount for the fiscal year. The amount not  
11 allocated to that portion of the assessed value defined  
12 in section 403.19, subsection 2, as a result of the  
13 operation of this paragraph, shall be allocated to that  
14 portion of assessed value defined in section 403.19,  
15 subsection 1.  
16     *e.* The amount of the replacement claim amount  
17 credited to the portion of the assessed value defined  
18 in section 403.19, subsection 1, shall be allocated  
19 to and when received be paid into the fund for the  
20 respective taxing district as taxes by or for the  
21 taxing district into which all other property taxes  
22 are paid. The amount of the replacement claim amount  
23 credited to the portion of the assessed value defined  
24 in section 403.19, subsection 2, shall be allocated to  
25 and when collected be paid into the special fund of the  
26 municipality under section 403.19, subsection 2.  
27     Sec. 9. SAVINGS PROVISION. This division of this  
28 Act, pursuant to section 4.13, does not affect the  
29 operation of, or prohibit the application of, prior  
30 provisions of section 441.21, or rules adopted under  
31 chapter 17A to administer prior provisions of section  
32 441.21, for assessment years beginning before January  
33 1, 2013, and for duties, powers, protests, appeals,  
34 proceedings, actions, or remedies attributable to an  
35 assessment year beginning before January 1, 2013.  
36     Sec. 10. EFFECTIVE UPON ENACTMENT. This division  
37 of this Act, being deemed of immediate importance,  
38 takes effect upon enactment.  
39     Sec. 11. RETROACTIVE APPLICABILITY. This division  
40 of this Act applies retroactively to January 1, 2013,  
41 for assessment years beginning on or after that date.  
42                     DIVISION II  
43                     SCHOOL DISTRICT FUNDING  
44     Sec. 12. Section 257.1, subsection 2, paragraph b,  
45 Code 2013, is amended by striking the paragraph and  
46 inserting in lieu thereof the following:  
47     *b.* (1) The regular program foundation base per  
48 pupil is the following:  
49         (a) For the budget year commencing July 1,  
50 2012, and the budget year commencing July 1, 2013,

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1 the regular program foundation base per pupil is  
2 eighty-seven and five-tenths percent of the regular  
3 program state cost per pupil.

4 (b) For the budget year commencing July 1, 2014,  
5 the regular program foundation base per pupil is  
6 eighty-nine and three hundred seventy-five thousandths  
7 percent of the regular program state cost per pupil.

8 (c) For the budget year commencing July 1, 2015,  
9 the regular program foundation base per pupil is  
10 ninety-one and twenty-five hundredths percent of the  
11 regular program state cost per pupil.

12 (d) For the budget year commencing July 1, 2016,  
13 the regular program foundation base per pupil is  
14 ninety-three and one hundred twenty-five thousandths  
15 percent of the regular program state cost per pupil.

16 (e) For the budget year commencing July 1, 2017,  
17 and succeeding budget years, the regular program  
18 foundation base per pupil is ninety-five percent of the  
19 regular program state cost per pupil.

20 (2) For each budget year, the special education  
21 support services foundation base is seventy-nine  
22 percent of the special education support services state  
23 cost per pupil. The combined foundation base is the  
24 sum of the regular program foundation base, the special  
25 education support services foundation base, the total  
26 teacher salary supplement district cost, the total  
27 professional development supplement district cost, the  
28 total early intervention supplement district cost, the  
29 total area education agency teacher salary supplement  
30 district cost, and the total area education agency  
31 professional development supplement district cost.

32 DIVISION III

33 MULTIRESIDENTIAL PROPERTY CLASSIFICATION

34 Sec. 13. Section 404.2, subsection 2, paragraph f,  
35 Code 2013, is amended to read as follows:

36 f. A statement specifying whether the  
37 revitalization is applicable to none, some, or all of  
38 the property assessed as residential, multiresidential,  
39 agricultural, commercial, or industrial property  
40 within the designated area or a combination thereof and  
41 whether the revitalization is for rehabilitation and  
42 additions to existing buildings or new construction or  
43 both. If revitalization is made applicable only to  
44 some property within an assessment classification, the  
45 definition of that subset of eligible property must  
46 be by uniform criteria which further some planning  
47 objective identified in the plan. The city shall state  
48 how long it is estimated that the area shall remain  
49 a designated revitalization area which time shall  
50 be longer than one year from the date of designation

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1 and shall state any plan by the city to issue revenue  
2 bonds for revitalization projects within the area. For  
3 a county, a revitalization area shall include only  
4 property which will be used as industrial property,  
5 commercial property, ~~commercial property consisting of~~  
6 ~~three or more separate living quarters with at least~~  
7 ~~seventy-five percent of the space used for residential~~  
8 ~~purposes, multiresidential property, or residential~~  
9 property. However, a county shall not provide a tax  
10 exemption under this chapter to commercial property,  
11 ~~commercial property consisting of three or more~~  
12 ~~separate living quarters with at least seventy-five~~  
13 ~~percent of the space used for residential purposes~~  
14 multiresidential property, or residential property  
15 which is located within the limits of a city.

16 Sec. 14. Section 404.3, subsection 4, Code 2013, is  
17 amended to read as follows:

18 4. All qualified real estate assessed as  
19 residential property ~~or assessed as commercial~~  
20 ~~property, if the commercial property consists of~~  
21 ~~three or more separate living quarters with at least~~  
22 ~~seventy-five percent of the space used for residential~~  
23 ~~purposes, or assessed as multiresidential property is~~  
24 eligible to receive a one hundred percent exemption  
25 from taxation on the actual value added by the  
26 improvements. The exemption is for a period of ten  
27 years.

28 Sec. 15. Section 441.21, subsection 8, paragraph b,  
29 Code 2013, is amended to read as follows:

30 b. Notwithstanding paragraph "a", any construction  
31 or installation of a solar energy system on property  
32 classified as agricultural, residential, commercial,  
33 multiresidential, or industrial property shall not  
34 increase the actual, assessed, and taxable values of  
35 the property for five full assessment years.

36 Sec. 16. Section 441.21, subsections 9 and 10, Code  
37 2013, are amended to read as follows:

38 9. Not later than November 1, 1979, and November  
39 1 of each subsequent year, the director shall  
40 certify to the county auditor of each county the  
41 percentages of actual value at which residential  
42 property, agricultural property, commercial property,  
43 industrial property, multiresidential property, and  
44 property valued by the department of revenue pursuant  
45 to chapters 428, 433, 434, 437, and 438 in each  
46 assessing jurisdiction in the county shall be assessed  
47 for taxation. The county auditor shall proceed  
48 to determine the assessed values of agricultural  
49 property, residential property, commercial property,  
50 industrial property, multiresidential property, and

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1 property valued by the department of revenue pursuant  
2 to chapters 428, 433, 434, 437, and 438 by applying  
3 such percentages to the current actual value of such  
4 property, as reported to the county auditor by the  
5 assessor, and the assessed values so determined shall  
6 be the taxable values of such properties upon which the  
7 levy shall be made.  
8 10. The percentage of actual value computed by  
9 the director for agricultural property, residential  
10 property, commercial property, industrial property,  
11 multiresidential property, and property valued by the  
12 department of revenue pursuant to chapters 428, 433,  
13 434, 437, and 438 and used to determine assessed values  
14 of those classes of property does not constitute a rule  
15 as defined in section 17A.2, subsection 11.  
16 Sec. 17. Section 441.21, Code 2013, is amended by  
17 adding the following new subsection:  
18 NEW SUBSECTION. 13. a. Beginning with valuations  
19 established on or after January 1, 2014, mobile home  
20 parks, manufactured home communities, land-leased  
21 communities, assisted living facilities, and that  
22 portion of a building that is used for human habitation  
23 and a proportionate share of the land upon which  
24 the building is situated, even if the use for human  
25 habitation is not the primary use of the building, and  
26 regardless of the number of dwelling units located  
27 in the building, and not otherwise classified as  
28 residential property, shall be valued as a separate  
29 class of property known as multiresidential property  
30 and, excluding properties referred to in section  
31 427A.1, subsection 8, shall be assessed at a percentage  
32 of its actual value, as determined in this subsection.  
33 For valuations established for the assessment year  
34 beginning January 1, 2014, the percentage of actual  
35 value as equalized by the director of revenue as  
36 provided in section 441.49 at which multiresidential  
37 property shall be assessed shall be ninety percent.  
38 For valuations established for the assessment year  
39 beginning January 1, 2015, the percentage of actual  
40 value as equalized by the director of revenue as  
41 provided in section 441.49 at which multiresidential  
42 property shall be assessed shall be eighty percent.  
43 For valuations established for the assessment year  
44 beginning January 1, 2016, the percentage of actual  
45 value as equalized by the director of revenue as  
46 provided in section 441.49 at which multiresidential  
47 property shall be assessed shall be seventy percent.  
48 For valuations established for the assessment year  
49 beginning January 1, 2017, the percentage of actual  
50 value as equalized by the director of revenue as

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1 provided in section 441.49 at which multiresidential  
2 property shall be assessed shall be sixty percent.  
3 For valuations established for the assessment year  
4 beginning January 1, 2018, and each assessment year  
5 thereafter, the percentage of actual value as equalized  
6 by the director of revenue as provided in section  
7 441.49 at which multiresidential property shall be  
8 assessed shall be equal to the percentage of actual  
9 value at which property assessed as residential  
10 property is assessed under subsection 4 for the same  
11 assessment year, after application of the limitations  
12 on increases in residential property provided for in  
13 this section.

14 *b.* Accordingly, the assessor may assign more than  
15 one classification to a parcel of property that, in  
16 part, satisfies the requirements of this subsection.

17 *c.* In no case, however, shall property that is  
18 rented or leased to low-income individuals and families  
19 as authorized by section 42 of the Internal Revenue  
20 Code, and that is subject to assessment procedures  
21 relating to section 42 property under section 441.21,  
22 subsection 2, or a hotel, motel, inn, or other building  
23 where rooms or dwelling units are usually rented for  
24 less than one month be classified as multiresidential  
25 property under this subsection.

26 *d.* As used in this subsection:

27 (1) "*Assisted living facility*" means property for  
28 providing assisted living as defined in section 231C.2.  
29 "*Assisted living facility*" also includes a health care  
30 facility, as defined in section 135C.1, an elder group  
31 home, as defined in section 231B.1, a child foster care  
32 facility under chapter 237, or property used for a  
33 hospice program as defined in section 135J.1.

34 (2) "*Dwelling unit*" means an apartment, group of  
35 rooms, or single room which is occupied as separate  
36 living quarters or, if vacant, is intended for  
37 occupancy as separate living quarters, in which a  
38 tenant can live and sleep separately from any other  
39 persons in the building.

40 (3) "*Land-leased community*" means the same as  
41 defined in sections 335.30A and 414.28A.

42 (4) "*Manufactured home community*" means the same as  
43 a land-leased community.

44 (5) "*Mobile home park*" means the same as defined in  
45 section 435.1.

46 Sec. 18. Section 558.46, subsection 5, Code 2013,  
47 is amended to read as follows:

48 5. For the purposes of this section, "*residential*  
49 *property*" includes ~~commercial~~ multiresidential property  
50 as defined in section 441.21, subsection 13, consisting



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1 of three or more separate living quarters with at least  
2 seventy-five percent of the space used for residential  
3 purposes.

4 Sec. 19. APPLICABILITY. This division of this  
5 Act applies to assessment years beginning on or after  
6 January 1, 2014.

7 DIVISION IV

8 TELECOMMUNICATIONS COMPANY PROPERTY TAXATION

9 Sec. 20. Section 427A.1, subsection 1, paragraph h,  
10 Code 2013, is amended to read as follows:

11 h. Property assessed by the department of revenue  
12 pursuant to sections 428.24 to 428.29, or chapters  
13 ~~433, 434~~, 437, 437A, and 438.

14 Sec. 21. Section 427A.1, subsection 1, Code 2013,  
15 is amended by adding the following new paragraph:

16 NEW PARAGRAPH. *oi*. Qualified telephone company  
17 property that is used in the transaction of telegraph  
18 and telephone business by a company that is subject to  
19 assessment by the department of revenue pursuant to  
20 chapter 433. *"Qualified telephone company property"*  
21 means poles, aerial cable, underground cable, buried  
22 cable, submarine and deep sea cable, intrabuilding  
23 network cable, aerial wire, and conduit systems, all  
24 within the meaning of the telecommunications companies  
25 account provisions of 47 C.F.R. pt. 32, in effect on  
26 the effective date of this division of this Act.

27 Sec. 22. Section 433.1, subsection 4, Code 2013, is  
28 amended to read as follows:

29 4. The whole number of stations on each line, and  
30 the value of the same, ~~including furniture~~.

31 Sec. 23. Section 433.4, Code 2013, is amended to  
32 read as follows:

33 **433.4 Assessment.**

34 The director of revenue shall on or before October  
35 31 each year and in the same manner and subject to the  
36 provisions for the assessment of property assessed  
37 as commercial property by the local assessor under  
38 chapters 427, 427A, 427B, 428, and 441, proceed to find  
39 the actual value of the property of these companies  
40 in this state that is used by the companies in the  
41 transaction of telegraph and telephone business, taking  
42 into consideration the information obtained from the  
43 statements required, and any further information the  
44 director can obtain, using the same as a means for  
45 determining the actual cash value of the property  
46 of these companies within this state. The director  
47 shall also take into consideration the valuation of  
48 all property of these companies, including franchises  
49 and the use of the property in connection with lines  
50 outside the state, and making these deductions as may



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1 be necessary on account of extra value of property  
2 outside the state as compared with the value of  
3 property in the state, in order that the actual cash  
4 value of the property of the company within this state  
5 may be ascertained. ~~The assessment shall include~~  
6 ~~all property of every kind and character whatsoever,~~  
7 ~~real, personal, or mixed, used by the companies in the~~  
8 ~~transaction of telegraph and telephone business; and~~  
9 ~~the~~ The property so included in the assessment shall  
10 not be taxed in any other manner than as provided in  
11 this chapter.

12 Sec. 24. Section 441.21, subsection 5, Code 2013,  
13 is amended to read as follows:

14 5. For valuations established as of January 1,  
15 1979, commercial property and industrial property,  
16 excluding properties referred to in section 427A.1,  
17 subsection 8, shall be assessed as a percentage of  
18 the actual value of each class of property. The  
19 percentage shall be determined for each class of  
20 property by the director of revenue for the state in  
21 accordance with the provisions of this section. For  
22 valuations established as of January 1, 1979, the  
23 percentage shall be the quotient of the dividend and  
24 divisor as defined in this section. The dividend  
25 for each class of property shall be the total actual  
26 valuation for each class of property established for  
27 1978, plus six percent of the amount so determined.  
28 The divisor for each class of property shall be the  
29 valuation for each class of property established for  
30 1978, as reported by the assessors on the abstracts  
31 of assessment for 1978, plus the amount of value  
32 added to the total actual value by the revaluation  
33 of existing properties in 1979 as equalized by the  
34 director of revenue pursuant to section 441.49. For  
35 valuations established as of January 1, 1979, property  
36 valued by the department of revenue pursuant to  
37 chapters 428, 433, 437, and 438 shall be considered  
38 as one class of property and shall be assessed as a  
39 percentage of its actual value. The percentage shall  
40 be determined by the director of revenue in accordance  
41 with the provisions of this section. For valuations  
42 established as of January 1, 1979, the percentage  
43 shall be the quotient of the dividend and divisor as  
44 defined in this section. The dividend shall be the  
45 total actual valuation established for 1978 by the  
46 department of revenue, plus ten percent of the amount  
47 so determined. The divisor for property valued by  
48 the department of revenue pursuant to chapters 428,  
49 433, 437, and 438 shall be the valuation established  
50 for 1978, plus the amount of value added to the total

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1 actual value by the revaluation of the property by  
2 the department of revenue as of January 1, 1979.  
3 For valuations established as of January 1, 1980,  
4 commercial property and industrial property, excluding  
5 properties referred to in section 427A.1, subsection  
6 8, shall be assessed at a percentage of the actual  
7 value of each class of property. The percentage  
8 shall be determined for each class of property by  
9 the director of revenue for the state in accordance  
10 with the provisions of this section. For valuations  
11 established as of January 1, 1980, the percentage  
12 shall be the quotient of the dividend and divisor as  
13 defined in this section. The dividend for each class  
14 of property shall be the dividend as determined for  
15 each class of property for valuations established as  
16 of January 1, 1979, adjusted by the product obtained  
17 by multiplying the percentage determined for that year  
18 by the amount of any additions or deletions to actual  
19 value, excluding those resulting from the revaluation  
20 of existing properties, as reported by the assessors  
21 on the abstracts of assessment for 1979, plus four  
22 percent of the amount so determined. The divisor  
23 for each class of property shall be the total actual  
24 value of all such property in 1979, as equalized by  
25 the director of revenue pursuant to section 441.49,  
26 plus the amount of value added to the total actual  
27 value by the revaluation of existing properties in  
28 1980. The director shall utilize information reported  
29 on the abstracts of assessment submitted pursuant  
30 to section 441.45 in determining such percentage.  
31 For valuations established as of January 1, 1980,  
32 property valued by the department of revenue pursuant  
33 to chapters 428, ~~433~~, 437, and 438 shall be assessed  
34 at a percentage of its actual value. The percentage  
35 shall be determined by the director of revenue in  
36 accordance with the provisions of this section. For  
37 valuations established as of January 1, 1980, the  
38 percentage shall be the quotient of the dividend and  
39 divisor as defined in this section. The dividend shall  
40 be the total actual valuation established for 1979 by  
41 the department of revenue, plus eight percent of the  
42 amount so determined. The divisor for property valued  
43 by the department of revenue pursuant to chapters 428,  
44 ~~433~~, 437, and 438 shall be the valuation established  
45 for 1979, plus the amount of value added to the total  
46 actual value by the revaluation of the property by  
47 the department of revenue as of January 1, 1980. For  
48 valuations established as of January 1, 1981, and  
49 each year thereafter, the percentage of actual value  
50 as equalized by the director of revenue as provided

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1 in section 441.49 at which commercial property and  
2 industrial property, excluding properties referred to  
3 in section 427A.1, subsection 8, shall be assessed  
4 shall be calculated in accordance with the methods  
5 provided herein, except that any references to six  
6 percent in this subsection shall be four percent. For  
7 valuations established as of January 1, 1981, and  
8 each year thereafter, the percentage of actual value  
9 at which property valued by the department of revenue  
10 pursuant to chapters 428, ~~433~~, 437, and 438 shall be  
11 assessed shall be calculated in accordance with the  
12 methods provided herein, except that any references to  
13 ten percent in this subsection shall be eight percent.  
14 For valuations established on or after January 1, 2013,  
15 property valued by the department of revenue pursuant  
16 to chapter 433 shall be assessed at a percentage of  
17 its actual value. For valuations established for  
18 the assessment year beginning January 1, 2013, the  
19 percentage of actual value at which property valued by  
20 the department of revenue pursuant to chapter 433 shall  
21 be assessed shall be eighty percent. For valuations  
22 established for the assessment year beginning January  
23 1, 2014, and each year thereafter, the percentage of  
24 actual value at which property valued by the department  
25 of revenue pursuant to chapter 433 shall be assessed  
26 shall be sixty percent. Beginning with valuations  
27 established as of January 1, 1979, and each year  
28 thereafter, property valued by the department of  
29 revenue pursuant to chapter 434 shall also be assessed  
30 at a percentage of its actual value which percentage  
31 shall be equal to the percentage determined by the  
32 director of revenue for commercial property, industrial  
33 property, or property valued by the department of  
34 revenue pursuant to chapters 428, ~~433~~, 437, and 438,  
35 whichever is lowest.

36 Sec. 25. Section 441.21, subsections 9 and 10, Code  
37 2013, are amended to read as follows:

38 9. Not later than November 1, 1979, and November  
39 1 of each subsequent year, the director shall certify  
40 to the county auditor of each county the percentages  
41 of actual value at which residential property,  
42 agricultural property, commercial property, industrial  
43 property, property valued by the department of  
44 revenue under chapter 433, and property valued by  
45 the department of revenue pursuant to chapters 428,  
46 ~~433~~, 434, 437, and 438 in each assessing jurisdiction  
47 in the county shall be assessed for taxation. The  
48 county auditor shall proceed to determine the assessed  
49 values of agricultural property, residential property,  
50 commercial property, industrial property, property

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1 valued by the department of revenue under chapter  
2 433, and property valued by the department of revenue  
3 pursuant to chapters 428, 433, 434, 437, and 438 by  
4 applying such percentages to the current actual value  
5 of such property, as reported to the county auditor by  
6 the assessor, and the assessed values so determined  
7 shall be the taxable values of such properties upon  
8 which the levy shall be made.

9 10. The percentage of actual value computed by  
10 the director for agricultural property, residential  
11 property, commercial property, industrial property,  
12 property valued by the department of revenue under  
13 chapter 433, and property valued by the department of  
14 revenue pursuant to chapters 428, 433, 434, 437, and 438  
15 and used to determine assessed values of those classes  
16 of property does not constitute a rule as defined in  
17 section 17A.2, subsection 11.

18 Sec. 26. Section 476.1D, subsection 10, Code 2013,  
19 is amended by striking the subsection.

20 Sec. 27. EFFECTIVE DATE. The sections of this  
21 division of this Act amending section 441.21, being  
22 deemed of immediate importance, take effect upon  
23 enactment.

24 Sec. 28. APPLICABILITY.

25 1. Except as provided in subsection 2, this  
26 division of this Act applies to assessment years  
27 beginning on or after January 1, 2014.

28 2. The sections of this division of this Act  
29 amending section 441.21 apply retroactively to  
30 assessment years beginning on or after January 1,  
31 2013.

32 DIVISION V

33 TAXPAYERS TRUST FUND

34 Sec. 29. Section 8.54, subsection 5, Code 2013, is  
35 amended by striking the subsection.

36 Sec. 30. Section 8.55, subsection 2, Code 2013, is  
37 amended to read as follows:

38 2. The maximum balance of the fund is the amount  
39 equal to two and one-half percent of the adjusted  
40 revenue estimate for the fiscal year. If the amount of  
41 moneys in the Iowa economic emergency fund is equal to  
42 the maximum balance, moneys in excess of this amount  
43 shall be distributed as follows:

44 ~~a. The first sixty million dollars of the~~  
45 ~~difference between the actual net revenue for the~~  
46 ~~general fund of the state for the fiscal year and the~~  
47 ~~adjusted revenue estimate for the fiscal year shall be~~  
48 ~~transferred to the taxpayers trust fund.~~

49 ~~b. The remainder of the excess, if any, shall be~~  
50 ~~transferred to the general fund of the state.~~

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1 Sec. 31. Section 8.57E, subsection 2, Code 2013, is  
2 amended to read as follows:

3 2. Moneys in the taxpayers trust fund shall only  
4 be used pursuant to appropriations or transfers made  
5 by the general assembly for tax relief. During each  
6 fiscal year beginning on or after July 1, 2014, in  
7 which the balance of the taxpayers trust fund equals or  
8 exceeds thirty million dollars, there is transferred  
9 from the taxpayers trust fund to the Iowa taxpayers  
10 trust fund tax credit fund created in section 422.11E,  
11 the entire balance of the taxpayers trust fund to be  
12 used for the Iowa taxpayers trust fund tax credit in  
13 accordance with section 422.11E, subsection 5.

14 Sec. 32. Section 8.58, Code 2013, is amended to  
15 read as follows:

16 **8.58 Exemption from automatic application.**

17 1. ~~To the extent that moneys appropriated under~~  
18 ~~section 8.57 do not result in moneys being credited~~  
19 ~~to the general fund under section 8.55, subsection 2,~~  
20 ~~moneys~~ Moneys appropriated under ~~in~~section 8.57 and  
21 moneys contained in the cash reserve fund, rebuild  
22 Iowa infrastructure fund, environment first fund, Iowa  
23 economic emergency fund, and taxpayers trust fund shall  
24 not be considered in the application of any formula,  
25 index, or other statutory triggering mechanism which  
26 would affect appropriations, payments, or taxation  
27 rates, contrary provisions of the Code notwithstanding.

28 2. ~~To the extent that moneys appropriated under~~  
29 ~~section 8.57 do not result in moneys being credited~~  
30 ~~to the general fund under section 8.55, subsection 2,~~  
31 ~~moneys~~ Moneys appropriated under ~~in~~section 8.57 and  
32 moneys contained in the cash reserve fund, rebuild  
33 Iowa infrastructure fund, environment first fund, Iowa  
34 economic emergency fund, and taxpayers trust fund shall  
35 not be considered by an arbitrator or in negotiations  
36 under chapter 20.

37 Sec. 33. EFFECTIVE UPON ENACTMENT. This division  
38 of this Act, being deemed of immediate importance,  
39 takes effect upon enactment.

40 Sec. 34. RETROACTIVE APPLICABILITY. This division  
41 of this Act applies retroactively to July 1, 2012, to  
42 moneys attributed to fiscal years beginning on or after  
43 July 1, 2012.

44 DIVISION VI

45 IOWA TAXPAYERS TRUST FUND TAX CREDIT

46 Sec. 35. TAXPAYERS TRUST FUND — IOWA TAXPAYERS  
47 TRUST FUND TAX CREDIT TRANSFER. During the fiscal  
48 year beginning July 1, 2013, there is transferred from  
49 the taxpayers trust fund created in section 8.57E to  
50 the Iowa taxpayers trust fund tax credit fund created

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1 in section 422.11E, an amount equal to the sum of  
2 the balance of the taxpayers trust fund as determined  
3 after the close of the fiscal year beginning July 1,  
4 2012, and ending June 30, 2013, including the amount  
5 transferred for that fiscal year to the taxpayers trust  
6 fund from the Iowa economic emergency fund created  
7 in section 8.55 in the fiscal year beginning July 1,  
8 2013, and ending June 30, 2014, to be used for the Iowa  
9 taxpayers trust fund tax credit in accordance with  
10 section 422.11E, subsection 5.

11 Sec. 36. Section 257.21, unnumbered paragraph 2,  
12 Code 2013, is amended to read as follows:

13 The instructional support income surtax shall be  
14 imposed on the state individual income tax for the  
15 calendar year during which the school's budget year  
16 begins, or for a taxpayer's fiscal year ending during  
17 the second half of that calendar year and after the  
18 date the board adopts a resolution to participate  
19 in the program or the first half of the succeeding  
20 calendar year, and shall be imposed on all individuals  
21 residing in the school district on the last day of  
22 the applicable tax year. As used in this section,  
23 "state individual income tax" means the taxes computed  
24 under section 422.5, less the amounts of nonrefundable  
25 credits allowed under chapter 422, division II, except  
26 for the Iowa taxpayers trust fund tax credit allowed  
27 under section 422.11E.

28 Sec. 37. **NEW SECTION. 422.11E Iowa taxpayers trust**  
29 **fund tax credit.**

30 1. For purposes of this section, unless the context  
31 otherwise requires:

32 a. "Eligible individual" means, with respect to  
33 a tax year, an individual who makes and files an  
34 individual income tax return pursuant to section  
35 422.13. "Eligible individual" does not include  
36 an estate or trust, or an individual for whom an  
37 individual income tax return was not timely filed,  
38 including extensions.

39 b. "Unclaimed tax credit" means, with respect to  
40 a tax year, the aggregate amount by which the Iowa  
41 taxpayers trust fund tax credits that were eligible to  
42 be claimed by eligible individuals, if any, exceeds the  
43 Iowa taxpayers trust fund tax credits actually claimed  
44 by eligible individuals, if any.

45 2. The taxes imposed under this division, less the  
46 credits allowed under this division except the credits  
47 for withheld tax and estimated tax paid in section  
48 422.16, shall be reduced by an Iowa taxpayers trust  
49 fund tax credit to an eligible individual for the tax  
50 year beginning January 1 immediately preceding July 1

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1 of any fiscal year during which a transfer, if any, is  
2 made from the taxpayers trust fund in section 8.57E to  
3 the Iowa taxpayers trust fund tax credit fund created  
4 in this section.

5 3. The credit shall be equal to the quotient of  
6 the amount transferred to the Iowa taxpayers trust  
7 fund tax credit fund in the applicable fiscal year,  
8 divided by the number of eligible individuals for the  
9 tax year immediately preceding the tax year for which  
10 the credit in this section is allowed, as determined  
11 by the director of revenue in accordance with this  
12 section, rounded down to the nearest whole dollar. The  
13 department of revenue shall draft the income tax form  
14 for any tax year in which a credit will be allowed  
15 under this section to provide the information and space  
16 necessary for eligible individuals to claim the credit.

17 4. Any credit in excess of the taxpayer's liability  
18 for the tax year is not refundable and shall not be  
19 credited to the tax liability for any following year  
20 or carried back to a tax year prior to the tax year in  
21 which the taxpayer claims the credit.

22 5. a. There is established within the state  
23 treasury under the control of the department an Iowa  
24 taxpayers trust fund tax credit fund consisting of any  
25 moneys transferred by the general assembly by law from  
26 the taxpayers trust fund created in section 8.57E for  
27 purposes of the credit provided in this section. For  
28 the fiscal year beginning July 1, 2013, and for each  
29 fiscal year thereafter, the department shall transfer  
30 from the Iowa taxpayers trust fund tax credit fund  
31 to the general fund of the state, the lesser of the  
32 balance of the Iowa taxpayers trust fund tax credit  
33 fund or an amount of money equal to the Iowa taxpayers  
34 trust fund tax credits claimed in that fiscal year, if  
35 any. Any moneys in the Iowa taxpayers trust fund tax  
36 credit fund which represent unclaimed tax credits shall  
37 immediately revert to the taxpayers trust fund created  
38 in section 8.57E. Interest or earnings on moneys in  
39 the Iowa taxpayers trust fund tax credit fund shall be  
40 credited to the taxpayers trust fund created in section  
41 8.57E.

42 b. The moneys transferred to the general fund of  
43 the state in accordance with this subsection shall not  
44 be considered new revenues for purposes of the state  
45 general fund expenditure limitation under section 8.54  
46 but instead as replacement of a like amount included in  
47 the expenditure limitation for the fiscal year in which  
48 the transfer is made.

49 Sec. 38. Section 422D.2, Code 2013, is amended to  
50 read as follows:

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1     **422D.2 Local income surtax.**

2     A county may impose by ordinance a local income  
3     surtax as provided in section 422D.1 at the rate set  
4     by the board of supervisors, of up to one percent,  
5     on the state individual income tax of each individual  
6     residing in the county at the end of the individual's  
7     applicable tax year. However, the cumulative total of  
8     the percents of income surtax imposed on any taxpayer  
9     in the county shall not exceed twenty percent. The  
10    reason for imposing the surtax and the amount needed  
11    shall be set out in the ordinance. The surtax rate  
12    shall be set to raise only the amount needed. For  
13    purposes of this section, *"state individual income tax"*  
14    means the tax computed under section 422.5, less the  
15    amounts of nonrefundable credits allowed under chapter  
16    422, division II, except for the Iowa taxpayers trust  
17    fund tax credit allowed under section 422.11E.

18    Sec. 39. EFFECTIVE UPON ENACTMENT. This division  
19    of this Act, being deemed of immediate importance,  
20    takes effect upon enactment.

21    Sec. 40. RETROACTIVE APPLICABILITY. This division  
22    of this Act applies retroactively to January 1, 2013,  
23    for tax years beginning on or after that date.

24                     DIVISION VII  
25                     PROPERTY ASSESSMENT APPEALS

26    Sec. 41. Section 421.1A, subsection 6, Code 2013,  
27    is amended to read as follows:

28    6. The members of the property assessment appeal  
29    board shall receive compensation from the state  
30    commensurate with the salary of a district judge  
31    ~~through December 31, 2013.~~ The members of the board  
32    shall be considered state employees for purposes of  
33    salary and benefits. The members of the board and  
34    any employees of the board, when required to travel  
35    in the discharge of official duties, shall be paid  
36    their actual and necessary expenses incurred in the  
37    performance of duties.

38    Sec. 42. Section 421.1A, subsection 7, Code 2013,  
39    is amended by striking the subsection.

40    Sec. 43. Section 441.21, subsection 3, Code 2013,  
41    is amended to read as follows:

42    3. *a. "Actual value", "taxable value", or "assessed*  
43    *value" as used in other sections of the Code in*  
44    *relation to assessment of property for taxation shall*  
45    *mean the valuations as determined by this section;*  
46    *however, other provisions of the Code providing special*  
47    *methods or formulas for assessing or valuing specified*  
48    *property shall remain in effect, but this section*  
49    *shall be applicable to the extent consistent with such*  
50    *provisions. The assessor and department of revenue*



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1 shall disclose at the written request of the taxpayer  
2 all information in any formula or method used to  
3 determine the actual value of the taxpayer's property.  
4     **b.** The burden of proof shall be upon any  
5 complainant attacking such valuation as excessive,  
6 inadequate, inequitable, or capricious; however, in  
7 protest or appeal proceedings when the complainant  
8 offers competent evidence by at least two disinterested  
9 witnesses that the market value of the property is less  
10 than the market value determined by the assessor, the  
11 burden of proof thereafter shall be upon the officials  
12 or persons seeking to uphold such valuation to be  
13 assessed.  
14     Sec. 44. Section 441.35, subsection 2, Code 2013,  
15 is amended to read as follows:  
16     2. In any year after the year in which an  
17 assessment has been made of all of the real estate  
18 in any taxing district, the board of review shall  
19 meet as provided in section 441.33, and where the  
20 board finds the same has changed in value, the board  
21 shall revalue and reassess any part or all of the  
22 real estate contained in such taxing district, and  
23 in such case, the board shall determine the actual  
24 value as of January 1 of the year of the revaluation  
25 and reassessment and compute the taxable value  
26 thereof. ~~Any aggrieved taxpayer may petition for~~  
27 ~~a revaluation of the taxpayer's property, but no~~  
28 ~~reduction or increase shall be made for prior years.~~  
29 If the assessment of any such property is raised, or  
30 any property is added to the tax list by the board,  
31 the clerk shall give notice in the manner provided in  
32 section 441.36. However, if the assessment of all  
33 property in any taxing district is raised, the board  
34 may instruct the clerk to give immediate notice by one  
35 publication in one of the official newspapers located  
36 in the taxing district, and such published notice  
37 shall take the place of the mailed notice provided for  
38 in section 441.36, but all other provisions of that  
39 section shall apply. The decision of the board as to  
40 the foregoing matters shall be subject to appeal to the  
41 property assessment appeal board within the same time  
42 and in the same manner as provided in section 441.37A  
43 and to the district court within the same time and in  
44 the same manner as provided in section 441.38.  
45     Sec. 45. Section 441.37, subsection 1, paragraphs a  
46 and b, Code 2013, are amended to read as follows:  
47     **a.** Any property owner or aggrieved taxpayer who is  
48 dissatisfied with the owner's or taxpayer's assessment  
49 may file a protest against such assessment with the  
50 board of review on or after April 16, to and including

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1 May 5, of the year of the assessment. In any county  
2 which has been declared to be a disaster area by proper  
3 federal authorities after March 1 and prior to May 20  
4 of said year of assessment, the board of review shall  
5 be authorized to remain in session until June 15 and  
6 the time for filing a protest shall be extended to and  
7 include the period from May 25 to June 5 of such year.  
8 ~~Said~~ The protest shall be in writing and signed by the  
9 one protesting or by the protester's duly authorized  
10 agent. The taxpayer may have an oral hearing ~~thereon~~  
11 on the protest if request therefor for the oral hearing  
12 is made in writing is made at the time of filing the  
13 protest. Said The protest must be confined to one or  
14 more of the following grounds:  
15 (1) For odd-numbered assessment years and for  
16 even-numbered assessment years for property that was  
17 reassessed in such even-numbered assessment year:  
18 (a) That said assessment is not equitable as  
19 compared with assessments of other like property in  
20 the taxing district assessing jurisdiction. When this  
21 ground is relied upon as the basis of a protest the  
22 legal description and assessments of a representative  
23 number of comparable properties, as described by the  
24 aggrieved taxpayer shall be listed on the protest,  
25 otherwise said protest shall not be considered on this  
26 ground consideration shall be given to whether the  
27 other like property in the assessing jurisdiction was  
28 appraised using a different appraisal methodology than  
29 the methodology used to appraise the property that is  
30 the subject of the protest.  
31 (2) (b) That the property is assessed for more  
32 than the value authorized by law, stating. When  
33 this ground is relied upon, the specific amount which  
34 the protesting party believes the property to be  
35 overassessed, and the amount which the party considers  
36 to be its actual value and the amount the party  
37 considers a fair assessment shall be stated.  
38 (3) (c) That the property is not assessable, is  
39 exempt from taxes, or is misclassified and stating the  
40 reasons for the protest.  
41 (4) (d) That there is an error in the assessment  
42 and state the specific alleged error. When this ground  
43 is relied upon, it may include but is not limited to  
44 listing errors, clerical or mathematical errors, or  
45 other errors that result in an error in the assessment.  
46 (5) (e) That there is fraud in the assessment  
47 which shall be specifically stated.  
48 (2) For even-numbered assessment years, when the  
49 property has not been reassessed in such even-numbered  
50 assessment year, that there has been a decrease in the

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1 value of the property from the previous reassessment  
2 year. When this ground is relied upon, the decrease in  
3 value shall be shown by comparing the market value of  
4 the property as of January 1 of the current assessment  
5 year and the actual value of the property for the  
6 previous reassessment year. Such protest shall be  
7 in the same manner as described in this section and  
8 shall be reviewed by the local board of review pursuant  
9 to section 441.35, subsection 2, but no reduction or  
10 increase shall be made for prior years.

11 ~~b. In addition to the above, the property owner~~  
12 ~~may protest annually to the board of review under~~  
13 ~~the provisions of section 441.35, but such protest~~  
14 ~~shall be in the same manner and upon the same terms as~~  
15 ~~heretofore prescribed in this section. The burden of~~  
16 ~~proof for all protests filed under this section shall~~  
17 ~~be as stated in section 441.21, subsection 3, paragraph~~  
18 ~~"b".~~

19 Sec. 46. Section 441.37A, subsection 1, paragraph  
20 b, Code 2013, is amended to read as follows:

21 b. For an appeal to the property assessment appeal  
22 board to be valid, written notice must be filed by  
23 the party appealing the decision with the secretary  
24 of the property assessment appeal board within twenty  
25 days after the date the board of review's letter of  
26 disposition of the appeal is postmarked to the party  
27 making the protest adjournment of the local board of  
28 review or May 31, whichever is later. The written  
29 notice of appeal shall include a petition setting forth  
30 the basis of the appeal and the relief sought. No new  
31 grounds in addition to those set out in the protest  
32 to the local board of review as provided in section  
33 441.37 can be pleaded, but additional evidence to  
34 sustain those grounds may be introduced. The assessor  
35 shall have the same right to appeal to the assessment  
36 appeal board as an individual taxpayer, public body, or  
37 other public officer as provided in section 441.42. An  
38 appeal to the board is a contested case under chapter  
39 17A.

40 Sec. 47. Section 441.37A, subsection 2, paragraph  
41 a, Code 2013, is amended to read as follows:

42 a. A party to the appeal may request a hearing or  
43 the appeal may proceed without a hearing. If a hearing  
44 is requested, the appellant and the local board of  
45 review from which the appeal is taken shall be given  
46 at least thirty days' written notice by the property  
47 assessment appeal board of the date the appeal shall be  
48 heard and the local board of review may be present and  
49 participate at such hearing. Notice to all affected  
50 taxing districts shall be deemed to have been given

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1 when written notice is provided to the local board of  
2 review. The requirement of thirty days' written notice  
3 may be waived by mutual agreement of all parties to  
4 the appeal. Failure by the appellant to appear at  
5 the property assessment appeal board hearing shall be  
6 grounds for result in dismissal of the appeal unless a  
7 continuance is granted to the appellant by the board  
8 following a showing of good cause for the appellant's  
9 failure to appear. If an appeal is dismissed for  
10 failure to appear, the property assessment appeal board  
11 shall have no jurisdiction to consider any subsequent  
12 appeal on the appellant's protest.

13 Sec. 48. Section 441.37A, subsection 3, paragraph  
14 a, Code 2013, is amended to read as follows:

15 a. The board member considering the appeal shall  
16 determine anew all questions arising before the local  
17 board of review which relate to the liability of  
18 the property to assessment or the amount thereof.  
19 All of the evidence shall be considered and there  
20 shall be no presumption as to the correctness of the  
21 valuation of assessment appealed from. The burden  
22 of proof for all appeals before the board shall be  
23 as stated in section 441.21, subsection 3, paragraph  
24 "b". The property assessment appeal board shall make a  
25 decision in each appeal filed with the board. If the  
26 appeal is considered by less than a majority of the  
27 board, the determination made by that member shall be  
28 forwarded to the full board for approval, rejection, or  
29 modification. If the initial determination is rejected  
30 by the board, it shall be returned for reconsideration  
31 to the board member making the initial determination.  
32 Any deliberation of the board regarding an initial  
33 determination shall be confidential.

34 Sec. 49. REPEAL. 2005 Iowa Acts, chapter 150,  
35 section 134, is repealed.

36 Sec. 50. EFFECTIVE UPON ENACTMENT. This division  
37 of this Act, being deemed of immediate importance,  
38 takes effect upon enactment.

39 Sec. 51. APPLICABILITY. The following provisions  
40 of this division of this Act apply to assessment years  
41 beginning on or after January 1, 2014:

42 1. The section of this division of this Act  
43 amending section 441.37.

44 2. The section of this division of this Act  
45 amending section 441.35.

46 DIVISION VIII

47 COUNTY AND CITY BUDGET LIMITATION

48 Sec. 52. Section 23A.2, subsection 10, paragraph h,  
49 Code 2013, is amended to read as follows:

50 h. The performance of an activity listed in

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1 section 331.424, Code 2013 as a service for which a  
2 ~~supplemental levy county may be certified include in~~  
3 ~~its budget.~~

4 Sec. 53. Section 28M.5, subsection 2, Code 2013, is  
5 amended to read as follows:

6 2. If a regional transit district budget allocates  
7 revenue responsibilities to the board of supervisors  
8 of a participating county, the amount of the regional  
9 transit district levy that is the responsibility of the  
10 participating county shall be deducted from the maximum  
11 ~~rates amount~~ of taxes authorized to be levied by the  
12 county pursuant to section 331.423, ~~subsections 1 and~~  
13 ~~2 subsection 3, paragraph "b" and "c", as applicable,~~  
14 unless the county meets its revenue responsibilities as  
15 allocated in the budget from other available revenue  
16 sources. However, for a regional transit district  
17 that includes a county with a population of less than  
18 three hundred thousand, the amount of the regional  
19 transit district levy that is the responsibility of  
20 such participating county shall be deducted from the  
21 maximum ~~rate amount~~ of taxes authorized to be levied  
22 by the county pursuant to section 331.423, subsection  
23 ~~1 3, paragraph "b".~~

24 Sec. 54. Section 29C.17, subsection 2, paragraph a,  
25 Code 2013, is amended by striking the paragraph.

26 Sec. 55. Section 123.38, subsection 2, Code 2013,  
27 is amended to read as follows:

28 2. Any licensee or permittee, or the licensee's  
29 or permittee's executor or administrator, or any  
30 person duly appointed by the court to take charge of  
31 and administer the property or assets of the licensee  
32 or permittee for the benefit of the licensee's or  
33 permittee's creditors, may voluntarily surrender a  
34 license or permit to the division. When a license  
35 or permit is surrendered the division shall notify  
36 the local authority, and the division or the local  
37 authority shall refund to the person surrendering the  
38 license or permit, a proportionate amount of the fee  
39 received by the division or the local authority for  
40 the license or permit as follows: if a license or  
41 permit is surrendered during the first three months  
42 of the period for which it was issued, the refund  
43 shall be three-fourths of the amount of the fee;  
44 if surrendered more than three months but not more  
45 than six months after issuance, the refund shall be  
46 one-half of the amount of the fee; if surrendered more  
47 than six months but not more than nine months after  
48 issuance, the refund shall be one-fourth of the amount  
49 of the fee. No refund shall be made, however, for  
50 any special liquor permit, nor for a liquor control

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1 license, wine permit, or beer permit surrendered more  
2 than nine months after issuance. For purposes of this  
3 subsection, any portion of license or permit fees  
4 used for the purposes authorized in section 331.424,  
5 subsection 1, paragraph "a", subparagraphs (1) and  
6 (2), Code 2013, and in section 331.424A, shall not be  
7 deemed received either by the division or by a local  
8 authority. No refund shall be made to any licensee or  
9 permittee, upon the surrender of the license or permit,  
10 if there is at the time of surrender, a complaint filed  
11 with the division or local authority, charging the  
12 licensee or permittee with a violation of this chapter.  
13 If upon a hearing on a complaint the license or permit  
14 is not revoked or suspended, then the licensee or  
15 permittee is eligible, upon surrender of the license  
16 or permit, to receive a refund as provided in this  
17 section; but if the license or permit is revoked or  
18 suspended upon hearing the licensee or permittee is not  
19 eligible for the refund of any portion of the license  
20 or permit fee.

21 Sec. 56. Section 218.99, Code 2013, is amended to  
22 read as follows:

23 **218.99 Counties to be notified of patients' personal**  
24 **accounts.**

25 The administrator in control of a state institution  
26 shall direct the business manager of each institution  
27 under the administrator's jurisdiction ~~which is~~  
28 ~~mentioned in section 331.424, subsection 1, paragraph~~  
29 ~~"a", subparagraphs (1) and (2), and for which services~~  
30 are paid under section 331.424A, to quarterly inform  
31 the county of legal settlement's entity designated to  
32 perform the county's central point of coordination  
33 process of any patient or resident who has an amount  
34 in excess of two hundred dollars on account in the  
35 patients' personal deposit fund and the amount on  
36 deposit. The administrators shall direct the business  
37 manager to further notify the entity designated to  
38 perform the county's central point of coordination  
39 process at least fifteen days before the release of  
40 funds in excess of two hundred dollars or upon the  
41 death of the patient or resident. If the patient or  
42 resident has no county of legal settlement, notice  
43 shall be made to the director of human services and the  
44 administrator in control of the institution involved.

45 Sec. 57. Section 331.263, subsection 2, Code 2013,  
46 is amended to read as follows:

47 2. The governing body of the community commonwealth  
48 shall have the authority to levy county taxes and shall  
49 have the authority to levy city taxes to the extent the  
50 city tax levy authority is transferred by the charter



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1 to the community commonwealth. A city participating  
2 in the community commonwealth shall transfer a portion  
3 of the city's tax levy authorized under section 384.1  
4 or 384.12, whichever is applicable, to the governing  
5 body of the community commonwealth. The maximum  
6 ~~rates amount of taxes authorized to be levied under~~  
7 ~~sections section 384.1 and the maximum amount of taxes~~  
8 ~~authorized to be levied under section 384.12 by a city~~  
9 ~~participating in the community commonwealth shall be~~  
10 reduced by an amount equal to the rates of the same or  
11 similar taxes levied in the city by the governing body  
12 of the community commonwealth.

13 Sec. 58. Section 331.301, subsection 12, Code 2013,  
14 is amended to read as follows:

15 12. The board of supervisors may credit funds to  
16 a reserve for the purposes authorized by subsection  
17 11 of this section; ~~section 331.424, subsection 1,~~  
18 ~~paragraph "a", subparagraph (5); and section 331.441,~~  
19 ~~subsection 2, paragraph "b".~~ Moneys credited to the  
20 reserve, and interest earned on such moneys, shall  
21 remain in the reserve until expended for purposes  
22 authorized by subsection 11 of this section; ~~section~~  
23 ~~331.424, subsection 1, paragraph "a", subparagraph (5);~~  
24 or section 331.441, subsection 2, paragraph "b".

25 Sec. 59. Section 331.421, subsections 1 and 10,  
26 Code 2013, are amended by striking the subsections.

27 Sec. 60. Section 331.421, Code 2013, is amended by  
28 adding the following new subsection:

29 NEW SUBSECTION. 7A. "Item" means a budgeted  
30 expenditure, appropriation, or cash reserve from a  
31 fund for a service area, program, program element, or  
32 purpose.

33 Sec. 61. Section 331.422, unnumbered paragraph 1,  
34 Code 2013, is amended to read as follows:

35 Subject to this section and sections 331.423 through  
36 ~~331.426~~ 331.424 or as otherwise provided by state law,  
37 the board of each county shall certify property taxes  
38 annually at its March session to be levied for county  
39 purposes as follows:

40 Sec. 62. Section 331.423, Code 2013, is amended by  
41 striking the section and inserting in lieu thereof the  
42 following:

43 **331.423 Property tax dollars — maximums.**

44 1. Annually, the board shall determine separate  
45 property tax limits to pay for general county  
46 services and rural county services in accordance with  
47 this section. The property tax levies separately  
48 certified for general county services and rural county  
49 services under section 331.434 shall not raise property  
50 tax dollars that exceed the amount determined under

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1 this section.  
2 2. For purposes of this section and section  
3 331.423B, unless the context otherwise requires:  
4 a. "Annual growth factor" means an index, expressed  
5 as a percentage, determined by the department of  
6 management by January 1 of the calendar year in which  
7 the budget year begins. In determining the annual  
8 growth factor, the department shall calculate the  
9 average of the preceding twelve-month percentage  
10 change, which shall be computed on a monthly basis,  
11 in the midwest consumer price index, ending with the  
12 percentage change for the month of November. The  
13 department shall then add that average percentage  
14 change to one hundred percent. In no case, however,  
15 shall the annual growth factor exceed one hundred four  
16 percent.  
17 b. "Boundary adjustment" means annexation,  
18 severance, incorporation, or discontinuance as those  
19 terms are defined in section 368.1.  
20 c. "Budget year" is the fiscal year beginning  
21 during the calendar year in which a budget is  
22 certified.  
23 d. "Current fiscal year" is the fiscal year  
24 ending during the calendar year in which a budget is  
25 certified.  
26 e. "Net new valuation taxes" means the amount of  
27 property tax dollars equal to the current fiscal year's  
28 levy rate in the county for general county services or  
29 for rural county services, as applicable, multiplied by  
30 the increase from the current fiscal year to the budget  
31 year in taxable valuation due to the following:  
32 (1) Net new construction, excluding all incremental  
33 valuation that is released in any one year from either  
34 a division of revenue under section 260E.4 or 357H.9,  
35 or an urban renewal area for which taxes were being  
36 divided under section 403.19 if the property for  
37 the valuation being released remains subject to the  
38 division of revenue under section 260E.4 or 357H.9, or  
39 remains part of the urban renewal area that is subject  
40 to a division of revenue under section 403.19.  
41 (2) Additions or improvements to existing  
42 structures.  
43 (3) Remodeling of existing structures for which a  
44 building permit is required.  
45 (4) Net boundary adjustment.  
46 (5) A municipality no longer dividing tax revenues  
47 in an urban renewal area as provided in section 403.19,  
48 a community college no longer dividing revenues as  
49 provided in section 260E.4, or a rural improvement zone  
50 no longer dividing revenues as provided in section

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1 357H.9.  
2 (6) That portion of taxable property located in an  
3 urban revitalization area on which an exemption was  
4 allowed and such exemption has expired.  
5 3. a. For the fiscal year beginning July 1, 2014,  
6 and subsequent fiscal years, the maximum amount of  
7 property tax dollars which may be certified for levy by  
8 a county for general county services and rural county  
9 services shall be the maximum property tax dollars  
10 calculated under paragraphs "b" and "c", respectively.  
11 b. The maximum property tax dollars that may be  
12 levied for general county services is an amount equal  
13 to the sum of the following:  
14 (1) The annual growth factor times the current  
15 fiscal year's maximum property tax dollars for general  
16 county services.  
17 (2) The amount of net new valuation taxes in the  
18 county.  
19 c. The maximum property tax dollars that may be  
20 levied for rural county services is an amount equal to  
21 the sum of the following:  
22 (1) The annual growth factor times the current  
23 fiscal year's maximum property tax dollars for rural  
24 county services.  
25 (2) The amount of net new valuation taxes in the  
26 unincorporated area of the county.  
27 4. a. For purposes of calculating maximum property  
28 tax dollars for general county services for the fiscal  
29 year beginning July 1, 2014, only, the term "*current*  
30 *fiscal year's maximum property tax dollars*" shall mean  
31 the total amount of property tax dollars certified by  
32 the county for general county services for the fiscal  
33 year beginning July 1, 2013.  
34 b. For purposes of calculating maximum property tax  
35 dollars for rural county services for the fiscal year  
36 beginning July 1, 2014, only, the term "*current fiscal*  
37 *year's maximum property tax dollars*" shall mean the  
38 total amount of property tax dollars certified by the  
39 county for rural county services for the fiscal year  
40 beginning July 1, 2013.  
41 5. Property taxes certified for mental health,  
42 mental retardation, and developmental disabilities  
43 services, the emergency services fund in section  
44 331.424C, the debt service fund in section 331.430,  
45 any capital projects fund established by the county  
46 for deposit of bond, loan, or note proceeds, and  
47 any temporary increase approved pursuant to section  
48 331.424, are not included in the maximum amount of  
49 property tax dollars that may be certified for a budget  
50 year under subsection 3.

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1     6. The department of management, in consultation  
2 with the county finance committee, shall adopt rules  
3 to administer this section. The department shall  
4 prescribe forms to be used by counties when making  
5 calculations required by this section.  
6     Sec. 63. NEW SECTION. 331.423B Ending fund  
7 balance.  
8     1. a. Budgeted ending fund balances for a budget  
9 year in excess of twenty-five percent of budgeted  
10 expenditures in either the general fund or rural  
11 services fund for that budget year shall be explicitly  
12 reserved or designated for a specific purpose.  
13     b. A county is encouraged, but not required, to  
14 reduce ending fund balances for the budget year to an  
15 amount equal to approximately twenty-five percent of  
16 budgeted expenditures and transfers from the general  
17 fund and rural services fund for that budget year  
18 unless a decision is certified by the state appeal  
19 board ordering a reduction in the ending fund balance  
20 of any of those funds.  
21     c. In a protest to the county budget under section  
22 331.436, the county shall have the burden of proving  
23 that the budgeted balances in excess of twenty-five  
24 percent are reasonably likely to be appropriated for  
25 the explicitly reserved or designated specific purpose.  
26 The excess budgeted balance for the specific purpose  
27 shall be considered an increase in an item in the  
28 budget for purposes of section 24.28.  
29     2. a. For a county that has, as of June 30, 2013,  
30 reduced its actual ending fund balance to less than  
31 twenty-five percent of actual expenditures, additional  
32 property taxes may be computed and levied as provided  
33 in this subsection. The additional property tax levy  
34 amount is an amount not to exceed twenty-five percent  
35 of actual expenditures from the general fund and rural  
36 services fund for the fiscal year beginning July 1,  
37 2012, minus the combined ending fund balances for those  
38 funds for that year.  
39     b. The amount of the additional property taxes  
40 shall be apportioned between the general fund and the  
41 rural services fund. However, the amount apportioned  
42 for general county services and for rural county  
43 services shall not exceed for each fund twenty-five  
44 percent of actual expenditures for the fiscal year  
45 beginning July 1, 2012.  
46     c. All or a portion of additional property tax  
47 dollars may be levied for the purpose of increasing  
48 cash reserves for general county services and rural  
49 county services in the budget year. The additional  
50 property tax dollars authorized under this subsection

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1 but not levied may be carried forward as unused ending  
2 fund balance taxing authority until and for the fiscal  
3 year beginning July 1, 2019. The amount carried  
4 forward shall not exceed twenty-five percent of the  
5 maximum amount of property tax dollars available in  
6 the current fiscal year. Additionally, property taxes  
7 that are levied as unused ending fund balance taxing  
8 authority under this subsection may be the subject of  
9 a protest under section 331.436, and the amount will  
10 be considered an increase in an item in the budget for  
11 purposes of section 24.28. The amount of additional  
12 property taxes levied under this subsection shall not  
13 be included in the computation of the maximum amount of  
14 property tax dollars which may be certified and levied  
15 under section 331.423.

16 Sec. 64. Section 331.424, Code 2013, is amended by  
17 striking the section and inserting in lieu thereof the  
18 following:

19 **331.424 Authority to levy beyond maximum property**  
20 **tax dollars.**

21 1. The board may certify additions to the maximum  
22 amount of property tax dollars to be levied for  
23 a period of time not to exceed two years if the  
24 proposition has been submitted at a special election  
25 and received a favorable majority of the votes cast on  
26 the proposition.

27 2. The special election is subject to the  
28 following:

29 a. The board must give at least thirty-two days'  
30 notice to the county commissioner of elections that the  
31 special election is to be held. In no case, however,  
32 shall a notice be given to the county commissioner  
33 of elections after December 31 for an election on a  
34 proposition to exceed the statutory limits during the  
35 fiscal year beginning in the next calendar year.

36 b. The special election shall be conducted by the  
37 county commissioner of elections in accordance with  
38 law.

39 c. The proposition to be submitted shall be  
40 substantially in the following form:

41 Vote "yes" or "no" on the following: Shall the  
42 county of \_\_\_\_\_ levy for an additional \$\_\_\_\_\_ each  
43 year for \_\_\_\_\_ years beginning July 1, \_\_\_\_\_, in excess  
44 of the statutory limits otherwise applicable for the  
45 (general county services or rural services) fund?

46 d. The canvass shall be held beginning at 1:00 p.m.  
47 on the second day which is not a holiday following the  
48 special election.

49 e. Notice of the special election shall be  
50 published at least once in a newspaper as specified

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1 in section 331.305 prior to the date of the special  
2 election. The notice shall appear as early as  
3 practicable after the board has voted to submit a  
4 proposition to the voters to levy additional property  
5 tax dollars.

6 3. Registered voters in the county may vote on the  
7 proposition to increase property taxes for the general  
8 fund in excess of the statutory limit. Registered  
9 voters residing outside the corporate limits of a  
10 city within the county may vote on the proposition to  
11 increase property taxes for the rural services fund in  
12 excess of the statutory limit.

13 4. The amount of additional property tax dollars  
14 certified under this section shall not be included in  
15 the computation of the maximum amount of property tax  
16 dollars which may be certified and levied under section  
17 331.423.

18 Sec. 65. Section 331.424A, subsection 4, Code 2013,  
19 is amended to read as follows:

20 4. For the fiscal year beginning July 1, 1996,  
21 and for each subsequent fiscal year, the county shall  
22 certify a levy for payment of services. For each  
23 fiscal year, county revenues from taxes imposed by the  
24 county credited to the services fund shall not exceed  
25 an amount equal to the amount of base year expenditures  
26 for services as defined in section 331.438, less the  
27 amount of property tax relief to be received pursuant  
28 to section 426B.2, in the fiscal year for which the  
29 budget is certified. The county auditor and the  
30 board of supervisors shall reduce the amount of the  
31 levy certified for the services fund by the amount of  
32 property tax relief to be received. A levy certified  
33 under this section is not subject to ~~the appeal~~  
34 ~~provisions of section 331.426 or to any other provision~~  
35 in law authorizing a county to exceed, increase, or  
36 appeal a property tax levy limit.

37 Sec. 66. Section 331.427, subsection 3, paragraph  
38 1, Code 2013, is amended to read as follows:

39 1. Services listed in section 331.424, subsection  
40 1, Code 2013, and section 331.554.

41 Sec. 67. Section 331.428, subsection 2, paragraph  
42 d, Code 2013, is amended to read as follows:

43 d. Services listed under section 331.424,  
44 subsection 2, Code 2013.

45 Sec. 68. Section 331.434, unnumbered paragraph 1,  
46 Code 2013, is amended to read as follows:

47 Annually, the board of each county, subject to  
48 section 331.403, subsection 4, sections 331.423 through  
49 ~~331.426~~ 331.424, and other applicable state law, shall  
50 prepare and adopt a budget, certify taxes, and provide



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1 appropriations as follows:

2 Sec. 69. Section 331.435, unnumbered paragraph 1,  
3 Code 2013, is amended to read as follows:

4 The board may amend the adopted county budget,  
5 subject to sections 331.423 through ~~331.426~~ 331.424 and  
6 other applicable state law, to permit increases in any  
7 class of proposed expenditures contained in the budget  
8 summary published under section 331.434, subsection 3.

9 Sec. 70. Section 373.10, Code 2013, is amended to  
10 read as follows:

11 **373.10 Taxing authority.**

12 The metropolitan council shall have the authority  
13 to levy city taxes to the extent the city tax levy  
14 authority is transferred by the charter to the  
15 metropolitan council. A member city shall transfer  
16 a portion of the city's tax levy authorized under  
17 section 384.1 or 384.12, whichever is applicable, to  
18 the metropolitan council. The maximum ~~rates~~ amount of  
19 taxes authorized to be levied under ~~sections~~ section  
20 384.1 and the taxes authorized to be levied under  
21 ~~section~~ 384.12 by a member city shall be reduced by an  
22 amount equal to the rates of the same or similar taxes  
23 levied in the city by the metropolitan council.

24 Sec. 71. Section 384.1, Code 2013, is amended by  
25 striking the section and inserting in lieu thereof the  
26 following:

27 **384.1 Property tax dollars — maximums.**

28 1. A city shall certify taxes to be levied by the  
29 city on all taxable property within the city limits,  
30 for all city government purposes. Annually, the city  
31 council may certify basic levies for city government  
32 purposes, subject to the limitation on property tax  
33 dollars provided in this section.

34 2. For purposes of this section and section 384.1B,  
35 unless the context otherwise requires:

36 a. "Annual growth factor" means an index, expressed  
37 as a percentage, determined by the department of  
38 management by January 1 of the calendar year in which  
39 the budget year begins. In determining the annual  
40 growth factor, the department shall calculate the  
41 average of the preceding twelve-month percentage  
42 change, which shall be computed on a monthly basis,  
43 in the midwest consumer price index, ending with the  
44 percentage change for the month of November. The  
45 department shall then add that average percentage  
46 change to one hundred percent. In no case, however,  
47 shall the annual growth factor exceed one hundred four  
48 percent.

49 b. "Boundary adjustment" means annexation,  
50 severance, incorporation, or discontinuance as those

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1 terms are defined in section 368.1.  
2 *c. "Budget year"* is the fiscal year beginning  
3 during the calendar year in which a budget is  
4 certified.  
5 *d. "Current fiscal year"* is the fiscal year  
6 ending during the calendar year in which a budget is  
7 certified.  
8 *e. "Net new valuation taxes"* means the amount of  
9 property tax dollars equal to the current fiscal year's  
10 levy rate in the city for the general fund multiplied  
11 by the increase from the current fiscal year to the  
12 budget year in taxable valuation due to the following:  
13 (1) Net new construction, excluding all incremental  
14 valuation that is released in any one year from either  
15 a division of revenue under section 260E.4 or an urban  
16 renewal area for which taxes were being divided under  
17 section 403.19 if the property for the valuation being  
18 released remains subject to the division of revenue  
19 under section 260E.4 or remains part of the urban  
20 renewal area that is subject to a division of revenue  
21 under section 403.19.  
22 (2) Additions or improvements to existing  
23 structures.  
24 (3) Remodeling of existing structures for which a  
25 building permit is required.  
26 (4) Net boundary adjustment.  
27 (5) A municipality no longer dividing tax revenues  
28 in an urban renewal area as provided in section 403.19  
29 or a community college no longer dividing revenues as  
30 provided in section 260E.4.  
31 (6) That portion of taxable property located in an  
32 urban revitalization area on which an exemption was  
33 allowed and such exemption has expired.  
34 3. *a.* For the fiscal year beginning July 1, 2014,  
35 and subsequent fiscal years, the maximum amount of  
36 property tax dollars which may be certified for levy  
37 by a city for the general fund shall be the maximum  
38 property tax dollars calculated under paragraph *"b"*.  
39 *b.* The maximum property tax dollars that may be  
40 levied for deposit in the general fund is an amount  
41 equal to the sum of the following:  
42 (1) The annual growth factor times the current  
43 fiscal year's maximum property tax dollars for the  
44 general fund.  
45 (2) The amount of net new valuation taxes in the  
46 city.  
47 4. For purposes of calculating maximum property tax  
48 dollars for the city general fund for the fiscal year  
49 beginning July 1, 2014, only, the term *"current fiscal*  
50 *year's maximum property tax dollars"* shall mean the

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1 total amount of property tax dollars certified by the  
2 city for the city's general fund for the fiscal year  
3 beginning July 1, 2013.

4 5. Property taxes certified for deposit in the  
5 debt service fund in section 384.4, trust and agency  
6 funds in section 384.6, capital improvements reserve  
7 fund in section 384.7, the emergency fund in section  
8 384.8, any capital projects fund established by the  
9 city for deposit of bond, loan, or note proceeds,  
10 any temporary increase approved pursuant to section  
11 384.12A, property taxes collected from a voted levy  
12 in section 384.12, and property taxes levied under  
13 section 384.12, subsection 18, are not counted against  
14 the maximum amount of property tax dollars that may be  
15 certified for a fiscal year under subsection 3.

16 6. Notwithstanding the maximum amount of taxes  
17 a city may certify for levy, the tax levied by a  
18 city on tracts of land and improvements on the  
19 tracts of land used and assessed for agricultural or  
20 horticultural purposes shall not exceed three dollars  
21 and three-eighths cents per thousand dollars of  
22 assessed value in any year. Improvements located on  
23 such tracts of land and not used for agricultural or  
24 horticultural purposes and all residential dwellings  
25 are subject to the same rate of tax levied by the city  
26 on all other taxable property within the city.

27 7. The department of management, in consultation  
28 with the city finance committee, shall adopt rules  
29 to administer this section. The department shall  
30 prescribe forms to be used by cities when making  
31 calculations required by this section.

32 **Sec. 72. NEW SECTION. 384.1B Ending fund balance.**

33 1. *a.* Budgeted ending fund balances for a budget  
34 year in excess of twenty-five percent of budgeted  
35 expenditures from the general fund for that budget  
36 year shall be explicitly reserved or designated for a  
37 specific purpose.

38 *b.* A city is encouraged, but not required, to  
39 reduce ending fund balances for the budget year to  
40 an amount equal to approximately twenty-five percent  
41 of budgeted expenditures and transfers from the  
42 general fund for that budget year unless a decision  
43 is certified by the state appeal board ordering a  
44 reduction in the ending fund balance of the fund.

45 *c.* In a protest to the city budget under section  
46 384.19, the city shall have the burden of proving  
47 that the budgeted balances in excess of twenty-five  
48 percent are reasonably likely to be appropriated for  
49 the explicitly reserved or designated specific purpose.  
50 The excess budgeted balance for the specific purpose

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1 shall be considered an increase in an item in the  
2 budget for purposes of section 24.28.  
3     2. *a.* For a city that has, as of June 30,  
4 2013, reduced its ending fund balance to less than  
5 twenty-five percent of actual expenditures, additional  
6 property taxes may be computed and levied as provided  
7 in this subsection. The additional property tax levy  
8 amount is an amount not to exceed the difference  
9 between twenty-five percent of actual expenditures for  
10 city government purposes for the fiscal year beginning  
11 July 1, 2012, minus the ending fund balance for that  
12 year.  
13     *b.* All or a portion of additional property tax  
14 dollars may be levied for the purpose of increasing  
15 cash reserves for city government purposes in the  
16 budget year. The additional property tax dollars  
17 authorized under this subsection but not levied may be  
18 carried forward as unused ending fund balance taxing  
19 authority until and for the fiscal year beginning  
20 July 1, 2019. The amount carried forward shall not  
21 exceed twenty-five percent of the maximum amount of  
22 property tax dollars available in the current fiscal  
23 year. Additionally, property taxes that are levied  
24 as unused ending fund balance taxing authority under  
25 this subsection may be the subject of a protest under  
26 section 384.19, and the amount will be considered an  
27 increase in an item in the budget for purposes of  
28 section 24.28. The amount of additional property tax  
29 dollars levied under this subsection shall not be  
30 included in the computation of the maximum amount of  
31 property tax dollars which may be certified and levied  
32 under section 384.1.  
33     Sec. 73. Section 384.12, subsection 19, Code 2013,  
34 is amended by striking the subsection.  
35     Sec. 74. NEW SECTION. 384.12A Authority to levy  
36 beyond maximum property tax dollars.  
37     1. The city council may certify additions to the  
38 maximum amount of property tax dollars to be levied  
39 for a period of time not to exceed two years if the  
40 proposition has been submitted at a special election  
41 and received a favorable majority of the votes cast on  
42 the proposition.  
43     2. The special election is subject to the  
44 following:  
45     *a.* The city council must give at least thirty-two  
46 days' notice to the county commissioner of elections  
47 that the special election is to be held. In no  
48 case, however, shall a notice be given to the county  
49 commissioner of elections after December 31 for an  
50 election on a proposition to exceed the statutory

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1 limits during the fiscal year beginning in the next  
2 calendar year.

3     **b.** The special election shall be conducted by the  
4 county commissioner of elections in accordance with  
5 law.

6     **c.** The proposition to be submitted shall be  
7 substantially in the following form:  
8     Vote "yes" or "no" on the following: Shall the city  
9 of \_\_\_\_\_ levy for an additional \$\_\_\_\_\_ each year  
10 for \_\_\_\_ years beginning next July 1, \_\_\_\_\_, in excess of  
11 the statutory limits otherwise applicable for the city  
12 general fund?

13     **d.** The canvass shall be held beginning at 1:00 p.m.  
14 on the second day which is not a holiday following the  
15 special election.

16     **e.** Notice of the special election shall be  
17 published at least once in a newspaper as specified  
18 in section 362.3 prior to the date of the special  
19 election. The notice shall appear as early as  
20 practicable after the city council has voted to submit  
21 a proposition to the voters to levy additional property  
22 tax dollars.

23     3. The amount of additional property tax dollars  
24 certified under this section shall not be included in  
25 the computation of the maximum amount of property tax  
26 dollars which may be certified and levied under section  
27 384.1.

28     Sec. 75. Section 384.19, Code 2013, is amended by  
29 adding the following new unnumbered paragraph:  
30     NEW UNNUMBERED PARAGRAPH. For purposes of a tax  
31 protest filed under this section, "item" means a  
32 budgeted expenditure, appropriation, or cash reserve  
33 from a fund for a service area, program, program  
34 element, or purpose.

35     Sec. 76. Section 386.8, Code 2013, is amended to  
36 read as follows:

37     **386.8 Operation tax.**  
38     A city may establish a self-supported improvement  
39 district operation fund, and may certify taxes not  
40 to exceed the rate limitation as established in the  
41 ordinance creating the district, or any amendment  
42 thereto, each year to be levied for the fund against  
43 all of the property in the district, for the purpose  
44 of paying the administrative expenses of the district,  
45 which may include but are not limited to administrative  
46 personnel salaries, a separate administrative office,  
47 planning costs including consultation fees, engineering  
48 fees, architectural fees, and legal fees and all other  
49 expenses reasonably associated with the administration  
50 of the district and the fulfilling of the purposes of

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1 the district. The taxes levied for this fund may also  
2 be used for the purpose of paying maintenance expenses  
3 of improvements or self-liquidating improvements for a  
4 specified length of time with one or more options to  
5 renew if such is clearly stated in the petition which  
6 requests the council to authorize construction of the  
7 improvement or self-liquidating improvement, whether  
8 or not such petition is combined with the petition  
9 requesting creation of a district. Parcels of property  
10 which are assessed as residential property for property  
11 tax purposes are exempt from the tax levied under this  
12 section except residential properties within a duly  
13 designated historic district. A tax levied under  
14 this section is not subject to the ~~levy~~ limitation in  
15 section 384.1.

16 Sec. 77. Section 386.9, Code 2013, is amended to  
17 read as follows:

18 **386.9 Capital improvement tax.**

19 A city may establish a capital improvement fund  
20 for a district and may certify taxes, not to exceed  
21 the rate established by the ordinance creating the  
22 district, or any subsequent amendment thereto,  
23 each year to be levied for the fund against all of  
24 the property in the district, for the purpose of  
25 accumulating moneys for the financing or payment  
26 of a part or all of the costs of any improvement or  
27 self-liquidating improvement. However, parcels of  
28 property which are assessed as residential property  
29 for property tax purposes are exempt from the tax  
30 levied under this section except residential properties  
31 within a duly designated historic district. A tax  
32 levied under this section is not subject to the ~~levy~~  
33 limitations in section 384.1 or 384.7.

34 Sec. 78. REPEAL. Sections 331.425 and 331.426,  
35 Code 2013, are repealed.

36 Sec. 79. APPLICABILITY. This division of this Act  
37 applies to fiscal years beginning on or after July 1,  
38 2014.>

39 2. Title page, by striking lines 1 through 4 and  
40 inserting <An Act relating to state and local finances  
41 by establishing and modifying property assessment  
42 limitations, providing for commercial and industrial  
43 property tax replacement payments, increasing  
44 the regular program foundation base percentage,  
45 providing for the taxation of multiresidential  
46 property, modifying provisions for the taxation  
47 of telecommunications company property, modifying  
48 provisions relating to the taxpayers trust fund,  
49 providing a taxpayers trust fund tax credit, modifying  
50 provisions relating to the protest and appeal of

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1 property assessments, establishing limitations on  
2 city and county budgets, making appropriations, and  
3 including effective date, retroactive applicability,  
4 and other applicability provisions.>



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Senate File 446

S-3167

1 Amend Senate File 446 as follows:  
2 1. Page 8, line 3, by striking <10.00> and  
3 inserting <15.00>  
4 2. Page 10, line 6, by striking <4.00> and  
5 inserting <7.00>  
6 3. Page 11, line 21, after <for> by inserting  
7 <cervical and>  
8 4. Page 11, line 22, by striking <breast and>  
9 5. Page 12, line 10, by striking <14.00> and  
10 inserting <18.25>  
11 6. Page 16, by striking lines 11 through 19 and  
12 inserting:  
13 <(3) Of the funds appropriated in this subsection,  
14 up to \$184,530 shall be used for the board of direct  
15 care professionals created pursuant to chapter 152F,  
16 if enacted in 2013 Iowa Acts, Senate File 232, or  
17 2013 successor legislation. A portion of the amount  
18 allocated in this subparagraph (3) may be used for up  
19 to 4.25 full-time equivalent positions to administer  
20 the board of direct care professionals.>  
21 7. Page 17, line 30, after <outcomes.> by inserting  
22 <The Iowa collaborative safety net provider network  
23 shall work in conjunction with the department of human  
24 services to align the integrated network with the  
25 health care delivery system model developed under the  
26 state innovation models initiative grant.>  
27 8. Page 17, line 32, by striking <report> and  
28 inserting <progress report>  
29 9. Page 17, line 33, by striking <June 30> and  
30 inserting <December 31>  
31 10. Page 18, line 6, after <be> by inserting  
32 <distributed to a statewide nonprofit organization to  
33 be>  
34 11. Page 19, line 3, by striking <3,259,571> and  
35 inserting <3,334,571>  
36 12. Page 19, line 4, by striking <130.00> and  
37 inserting <131.00>  
38 13. Page 19, line 19, by striking <539,477> and  
39 inserting <614,477>  
40 14. Page 23, by striking lines 22 and 23 and  
41 inserting:  
42 <7. For distribution to counties and regions  
43 through the property tax relief fund for mental health  
44 and disability>  
45 15. Page 24, after line 25 by inserting:  
46 <13. For the family investment program share of  
47 the costs to develop and maintain a new, integrated  
48 eligibility determination system:  
49 ..... \$ 5,050,451>  
50 16. Page 24, line 35, by striking <for the fiscal>

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1 17. Page 25, line 1, by striking <year and for> and  
2 inserting <, for>  
3 18. Page 25, line 3, after <employed> by inserting  
4 <, and for the family investment program share of costs  
5 to develop and maintain a new, integrated eligibility  
6 determination system>  
7 19. Page 25, by striking line 6 and inserting  
8 <program, in subsection 6 for child care assistance,  
9 or in subsection 13 for the family investment program  
10 share of the costs to develop and maintain a new,  
11 integrated eligibility determination system, as  
12 applicable, have been expended.>  
13 20. Page 25, line 17, after <program> by inserting  
14 <as specified for the program in the section of this  
15 division relating to the family investment program  
16 account>  
17 21. Page 27, line 1, after <program.> by inserting  
18 <To the extent moneys allocated in this lettered  
19 paragraph are not deemed by the department to be  
20 necessary to support diversion activities, such moneys  
21 may be used for other efforts intended to increase  
22 engagement by family investment program participants in  
23 work, education, or training activities.>  
24 22. Page 29, by striking lines 13 through 15 and  
25 inserting:  
26 <f. For distribution to counties or regions  
27 for services to persons with mental illness or an  
28 intellectual disability.>  
29 23. Page 29, by striking lines 27 and 28 and  
30 inserting <shall be used to fund the expansion of an  
31 unfunded pilot project, as defined in 441 IAC 100.1,  
32 that has been in existence for at least six months,  
33 relating to>  
34 24. Page 31, line 31, by striking <1,292,985,748>  
35 and inserting <1,301,686,445>  
36 25. Page 35, by striking lines 22 through 25.  
37 26. Page 37, line 31, after <limit> by inserting  
38 <initial>  
39 27. Page 38, by striking lines 20 through 24.  
40 28. Page 38, line 25, by striking <7,041,689> and  
41 inserting <11,549,479>  
42 29. Page 39, by striking lines 32 through 34  
43 and inserting <shall be used for lodging expenses  
44 associated with care provided at the university of Iowa  
45 hospitals and clinics under chapter 249J for patients  
46 with cancer whose travel distance is 30 miles or more  
47 from the university of Iowa hospitals and clinics. The  
48 department of human services shall>  
49 30. Page 40, after line 5 by inserting:  
50 <\_\_\_\_. The department shall continue to administer

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1 the state balancing incentive payments program as  
2 specified in 2012 Iowa Acts, chapter 1133, section 14.>  
3 31. Page 40, line 12, by striking <13,691,569> and  
4 inserting <14,225,569>  
5 32. Page 41, after line 26 by inserting:  
6 <\_\_\_\_. Of the funds appropriated in this section,  
7 \$534,000 shall be used for administration of the state  
8 innovation models initiative grant from the federal  
9 government to support the development and testing  
10 of a state-based model for multi-payer payment and  
11 health care delivery system transformation to improve  
12 health system performance resulting in improved health,  
13 improved health care, and lower costs.>  
14 33. Page 43, line 9, by striking <72,931,661> and  
15 inserting <69,282,163>  
16 34. Page 43, line 10, by striking <71,327,056> and  
17 inserting <68,248,353>  
18 35. Page 43, by striking lines 32 through 34 and  
19 inserting <shall be used to conduct fingerprint-based  
20 national criminal history record checks of home-based  
21 child care providers pursuant to section 237A.5,  
22 subsection 2, through the United States department of>  
23 36. Page 47, line 10, by striking <93,188,770> and  
24 inserting <96,613,770>  
25 37. Page 47, by striking lines 11 through 14 and  
26 inserting:  
27 <2. Up to \$5,200,000 of the>  
28 38. Page 47, line 30, by striking <32,242,363> and  
29 inserting <36,012,098>  
30 39. Page 51, line 6, after <135.118.> by inserting  
31 <Of the amount allocated in this subsection, \$245,000  
32 shall be used for a center in the Black Hawk county  
33 area.>  
34 40. Page 51, line 14, by striking <3,092,375> and  
35 inserting <3,256,980>  
36 41. Page 53, line 29, by striking <100,000> and  
37 inserting <25,000>  
38 42. Page 53, line 31, by striking <415 or> and  
39 inserting <440 or 2013>  
40 43. Page 54, line 4, by striking <40,729,282> and  
41 inserting <35,644,083>  
42 44. Page 56, line 26, by striking <97.32> and  
43 inserting <97.92>  
44 45. Page 58, line 15, by striking <115.50> and  
45 inserting <124.50>  
46 46. Page 60, line 35, by striking <267,712,511> and  
47 inserting <271,712,511>  
48 47. Page 62, line 4, by striking <continue to  
49 implement> and inserting <utilize>  
50 48. Page 62, line 12, after <2013> by inserting <,

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1 subject to Medicaid program upper payment limit rules>  
2 49. Page 62, line 16, after <2013> by inserting <,  
3 subject to Medicaid program upper payment limit rules>  
4 50. Page 62, by striking line 19 and inserting  
5 <shall be increased by 1.5 percent over the amount in  
6 effect on June 30, 2013, except>  
7 51. Page 63, by striking lines 1 and 2 and  
8 inserting <laboratories shall be reimbursed using  
9 the same methodology in effect on June 30, 2013, and  
10 reimbursement for rehabilitation agencies shall be  
11 increased by 1.5 percent over the rates in effect on  
12 June 30, 2013.>  
13 52. Page 63, line 3, after <f.> by inserting <(1)>  
14 53. Page 63, by striking lines 13 through 17 and  
15 inserting <reflect the most recent Medicare LUPA rates  
16 for home health services, not to exceed an additional  
17 \$2,765,655.  
18 (2) For the fiscal year beginning July 1, 2013,  
19 rates for private duty nursing and personal care  
20 services under the early and periodic screening,  
21 diagnostic and treatment program benefit shall be  
22 established based on an hourly interim rate subject  
23 to cost settlement up to a limit calculated by the  
24 department, and subject to approval by the centers for  
25 Medicare and Medicaid services of the United States  
26 department of health and human services.>  
27 54. Page 63, line 18, by striking <(1)>  
28 55. Page 63, by striking lines 22 through 27.  
29 56. Page 64, line 16, after <providers,> by  
30 inserting <home and community-based services providers  
31 including consumer-directed attendant care providers  
32 under a section 1915C or 1915I waiver, targeted case  
33 management providers,>  
34 57. Page 65, by striking lines 14 through 17.  
35 58. Page 65, after line 29 by inserting:  
36 <r. For the fiscal year beginning July 1, 2013,  
37 the reimbursement rate for emergency medical services  
38 providers shall be increased by 10 percent over the  
39 rates in effect on June 30, 2013.>  
40 59. Page 66, line 27, after <percent> by inserting  
41 <or a percentage amount identified by the department  
42 so that expenditures for group foster care remain  
43 within the state expenditure target for group foster  
44 care maintenance and services allocated under the  
45 appropriation made in this division of this Act for  
46 child and family services, whichever percentage amount  
47 is lower>  
48 60. Page 68, by striking lines 21 through 23 and  
49 inserting <in December 2006. The department>  
50 61. Page 72, line 22, by striking <33,750,000> and

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1 inserting <35,500,000>  
2 62. Page 72, line 28, by striking <32,000,000> and  
3 inserting <32,500,000>  
4 63. Page 72, line 31, by striking <32,000,000> and  
5 inserting <32,500,000>  
6 64. Page 72, line 32, by striking <32,000,000> and  
7 inserting <32,500,000>  
8 65. Page 73, line 1, by striking <32,000,000> and  
9 inserting <32,500,000>  
10 66. By striking page 74, line 23, through page 75,  
11 line 19, and inserting:  
12 <\_\_\_\_. There is appropriated from the IowaCare  
13 account created in section 249J.24 to the department  
14 of human services for the fiscal year beginning July  
15 1, 2013, and ending June 30, 2014, for the program  
16 period beginning July 1, 2013, and ending December 31,  
17 2013, the following amount, or so much thereof as is  
18 necessary, to be used for the purposes designated:  
19 For a care coordination pool to pay the expansion  
20 population providers consisting of the university of  
21 Iowa hospitals and clinics, the publicly owned acute  
22 care teaching hospital as specified in section 249J.7,  
23 and current medical assistance program providers that  
24 are not expansion population network providers pursuant  
25 to section 249J.7, for services covered by the full  
26 benefit medical assistance program but not under the  
27 IowaCare program pursuant to section 249J.6, that are  
28 provided to expansion population members:  
29 ..... \$ 1,500,000  
30 a. Notwithstanding sections 249J.6 and 249J.7,  
31 the amount appropriated in this subsection is  
32 intended to provide payment for medically necessary  
33 services provided to expansion population members for  
34 continuation of care provided by the university of  
35 Iowa hospitals and clinics or the publicly owned acute  
36 care teaching hospital as specified in section 249J.7.  
37 Payment may only be made for services that are not  
38 otherwise covered under section 249J.6, and which are  
39 follow-up services to covered services provided by the  
40 hospitals specified in this paragraph "a".  
41 b. The funds appropriated in this subsection are  
42 intended to provide limited payment for continuity  
43 of care services for an expansion population member,  
44 and are intended to cover the costs of services  
45 to expansion population members, regardless of  
46 the member's county of residence or medical home  
47 assignment, if the care is related to specialty or  
48 hospital services provided by the hospitals specified  
49 in paragraph "a".  
50 c. The funds appropriated in this subsection are

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1 not intended to provide for expanded coverage under  
2 the IowaCare program, and shall not be used to cover  
3 emergency transportation services.  
4 d. The department shall adopt administrative  
5 rules pursuant to chapter 17A to establish a prior  
6 authorization process and to identify covered services  
7 for reimbursement under this subsection.  
8 \_\_\_\_\_. There is appropriated from the IowaCare  
9 account created in section 249J.24 to the department  
10 of human services for the fiscal year beginning July  
11 1, 2013, and ending June 30, 2014, for the program  
12 period beginning July 1, 2013, and ending December 31,  
13 2013, the following amount, or so much thereof as is  
14 necessary, for the purposes designated:  
15 For transfer to the medical contracts appropriation  
16 in this division of this Act to be used for  
17 administrative costs associated with chapter 249J  
18 including eligibility determinations:  
19 ..... \$ 371,552  
20 \_\_\_\_\_. For the fiscal year beginning July 1, 2013,  
21 and ending June 30, 2014, for the program period  
22 beginning July 1, 2013, and ending December 31, 2013,  
23 the state board of regents shall transfer \$637,789  
24 to the IowaCare account created in section 249J.24,  
25 to provide the nonfederal share for distribution  
26 to university of Iowa physicians under the IowaCare  
27 program. The university of Iowa hospitals and clinics  
28 shall receive and retain 100 percent of the total  
29 increase in IowaCare program payments.>  
30 67. Page 78, line 31, by striking <37,780,672> and  
31 inserting <37,743,429>  
32 68. Page 79, after line 4 by inserting:  
33 <Sec. \_\_\_\_\_. 2012 Iowa Acts, chapter 1133, section  
34 55, is amended to read as follows:  
35 SEC. 55. REPLACEMENT GENERATION TAX REVENUES —  
36 LEVY RATES FOR FY 2011-2012 AND FY 2012-2013.  
37 1. a. For the fiscal year beginning July 1, 2011,  
38 and ending June 30, 2012, and for the fiscal year  
39 beginning July 1, 2012, and ending June 30, 2013, the  
40 replacement generation tax revenues required to be  
41 deposited in the property tax relief fund pursuant  
42 to section 437A.8, subsection 4, paragraph "d", and  
43 section 437A.15, subsection 3, paragraph "f", shall  
44 instead be credited to the mental health and disability  
45 services redesign fund created in this division of this  
46 Act.  
47 b. If this section of this division of this Act is  
48 enacted after the department of management has reduced  
49 county certified budgets and revised rates of taxation  
50 pursuant to section 426B.2, subsection 3, paragraph

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1 "b", to reflect anticipated replacement generation tax  
2 revenues, and the enactment date is during the period  
3 beginning May 1, 2012, and ending June 30, 2012, the  
4 reductions and revisions shall be rescinded and the  
5 department of management shall expeditiously report  
6 that fact to the county auditors.  
7 2. Except as otherwise provided in subsection 1  
8 for department of management reductions of certified  
9 budgets and revisions of tax rates and rescinding  
10 of those reductions and revisions, the budgets and  
11 tax rates certified for a county services fund under  
12 section 331.424A, for the fiscal year beginning July 1,  
13 2012, shall remain in effect, notwithstanding section  
14 426B.3, subsection 1, the property tax relief fund  
15 payment and other services fund financing changes  
16 made in this division of this Act, or other statutory  
17 amendments affecting county services funds for the  
18 fiscal year to the contrary.>  
19 69. Page 79, after line 7 by inserting:  
20 <Sec. \_\_\_\_\_. RETROACTIVE APPLICABILITY. The  
21 following provision of this Act applies retroactively  
22 to July 1, 2011:  
23 1. The section amending 2012 Iowa Acts, chapter  
24 1133, section 55.>  
25 70. Page 79, line 19, by striking <2012> and  
26 inserting <2013>  
27 71. Page 80, line 30, by striking <ombudsman> and  
28 inserting <resident's advocate>  
29 72. Page 80, line 35, by striking <convene> and  
30 inserting <continue>  
31 73. Page 82, by striking lines 7 through 12.  
32 74. Page 82, by striking lines 26 through 33.  
33 75. Page 90, by striking lines 2 through 13 and  
34 inserting:  
35 <Sec. \_\_\_\_\_. MEDICAID STATE PLAN AMENDMENT —  
36 FAMILY PLANNING. The department of human services shall  
37 amend the medical assistance state plan to include  
38 the family planning eligibility group, in accordance  
39 with the requirements of section 2303 of the federal  
40 Affordable Care Act, Pub. L. No. 111-148, at the income  
41 eligibility level specified in the family planning  
42 section 1115 demonstration waiver in effect on January  
43 1, 2013, to be effective no later than January 1,  
44 2014.>  
45 76. Page 91, line 19, after <"Medical assistance">  
46 by inserting <or "Medicaid">  
47 77. Page 91, line 33, after <"Medical assistance  
48 program"> by inserting <or "Medicaid program">  
49 78. Page 102, by striking lines 3 through 5 and  
50 inserting <psychologist has commensurate education or

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1 training.>  
2 79. Page 102, by striking lines 6 through 8 and  
3 inserting:  
4 <5. "*Clinically relevant*" means medically necessary  
5 and resulting in the development, maintenance, or  
6 restoration, to the maximum extent practicable, of the  
7 functioning of an individual.>  
8 80. Page 103, line 28, by striking <services are>  
9 and inserting <payment for services is>  
10 81. Page 115, after line 11 by inserting:  
11 <DIVISION  
12 SUICIDE PREVENTION  
13 Sec. \_\_\_\_\_. Section 272.2, Code 2013, is amended by  
14 adding the following new subsection:  
15 NEW SUBSECTION. 19. Adopt rules requiring  
16 individuals applying for renewal of a license,  
17 certificate, authorization, or statement of  
18 recognition issued by the board who provide a  
19 service to students to undergo training on suicide  
20 prevention and trauma-informed care prior to each  
21 renewal. In coordination with the department of  
22 education, the department of public health, and  
23 stakeholders, including but not limited to mental  
24 health professionals, school administrators, school  
25 nurses, and guidance counselors, the board shall  
26 select qualified programs for such training. For  
27 purposes of this subsection, "*trauma-informed care*"  
28 means services that are based on an understanding of  
29 the vulnerabilities and triggers of individuals who  
30 have experienced trauma, recognize the role trauma has  
31 played in the lives of those individuals, recognize  
32 the presence of trauma symptoms and their onset,  
33 are supportive of trauma recovery, and avoid further  
34 traumatization.  
35 DIVISION  
36 IOWACARE — ACCOUNT FOR HEALTH CARE TRANSFORMATION  
37 Sec. \_\_\_\_\_. Section 249J.8, subsection 1, paragraph  
38 k, Code 2013, is amended to read as follows:  
39 k. Premiums collected under this subsection shall  
40 be deposited in the ~~premiums subaccount of the IowaCare~~  
41 ~~account for health care transformation~~ created pursuant  
42 to section ~~249J.23~~ 249J.24.  
43 Sec. \_\_\_\_\_. Section 249J.23, subsection 1, Code 2013,  
44 is amended to read as follows:  
45 1. An account for health care transformation is  
46 created in the state treasury under the authority of  
47 the department. Moneys received from sources including  
48 but not limited to appropriations from the general  
49 fund of the state, grants, and contributions shall be  
50 deposited in the account. ~~The account shall include~~

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1 ~~a separate premiums subaccount. Revenue generated~~  
2 ~~through payment of premiums by expansion population~~  
3 ~~members as required pursuant to section 249J.8 shall be~~  
4 ~~deposited in the separate premiums subaccount within~~  
5 ~~the account.~~  
6 Sec. \_\_\_\_\_. Section 249J.24, subsection 1, Code 2013,  
7 is amended to read as follows:  
8 1. An IowaCare account is created in the state  
9 treasury under the authority of the department of human  
10 services. Moneys appropriated from the general fund of  
11 the state to the account, moneys received as federal  
12 financial participation funds under the expansion  
13 population provisions of this chapter and credited to  
14 the account, moneys received for disproportionate share  
15 hospitals and credited to the account, moneys received  
16 for graduate medical education and credited to the  
17 account, proceeds distributed from the county treasurer  
18 as specified in subsection 4, revenue generated through  
19 payment of premiums pursuant to section 249J.8, and  
20 moneys from any other source credited to the account  
21 shall be deposited in the account. Moneys deposited  
22 in or credited to the account shall be used only as  
23 provided in appropriations or distributions from the  
24 account for the purposes specified in the appropriation  
25 or distribution. Moneys in the account shall be  
26 appropriated to the university of Iowa hospitals and  
27 clinics and to a publicly owned acute care teaching  
28 hospital located in a county with a population over  
29 three hundred fifty thousand for the purposes provided  
30 in the federal law making the funds available or as  
31 specified in the state appropriation and shall be  
32 distributed as determined by the department.>  
33 82. By renumbering as necessary.

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JACK HATCH



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House File 604

S-3168

1 Amend the amendment, S-3155, to House File 604,  
2 as amended, passed, and reprinted by the House, as  
3 follows:  
4 1. Page 25, line 41, by striking <\$2,000,000> and  
5 inserting <\$1,790,000>  
6 2. Page 26, after line 2 by inserting:  
7 <(4) From the moneys appropriated in this  
8 lettered paragraph, \$210,000 shall be transferred  
9 to the department of human services for purposes of  
10 administering a pilot project to provide access to  
11 international resources to Iowans and new Iowans to  
12 provide economic and leadership development resulting  
13 in Iowa being a more inclusive and welcoming place to  
14 live, work, and raise a family. The pilot project  
15 shall provide supplemental support services for  
16 international refugees to improve learning, literacy,  
17 cultural competencies, and assimilation in 10 locations  
18 within a county with a population over 350,000. The  
19 department of human services shall utilize a request  
20 for proposals process to identify the entity best  
21 qualified to implement the pilot project. The request  
22 for proposals shall specify that a qualified entity  
23 must be utilizing more than 100 interpreters and  
24 translators fluent in over 50 languages and dialects to  
25 help medical clinics, government agencies, nonprofit  
26 organizations, businesses, and individuals overcome  
27 language barriers so that limited English proficient  
28 individuals can receive essential services; working  
29 with the United States department of state, the United  
30 States agency for international development, and a  
31 family foundation center for international visitors  
32 that facilitates visits from international leaders to  
33 build personal and lasting connections between Iowans  
34 and professionals from around the world; partnering  
35 with business and industry, foundations, and accredited  
36 postsecondary educational institutions and other  
37 entities located in the state to offer monthly public  
38 forums by leading experts and engage youth in global  
39 leadership conferences; and leading the state in  
40 providing resources to immigrants and refugees through  
41 a multilingual guide to the state, a comprehensive  
42 resource website, and emergency interpretation  
43 services.>  
44 3. By renumbering as necessary.

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MATT McCOY

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Senate File 446

S-3169

1 Amend Senate File 446 as follows:  
2 1. Page 4, line 8, by striking <7,753,830> and  
3 inserting <7,748,361>  
4 2. Page 4, line 22, by striking <453,830> and  
5 inserting <453,067>  
6 3. Page 5, line 5, by striking <22,049,360> and  
7 inserting <22,015,329>  
8 4. Page 5, line 10, by striking <18,932,508> and  
9 inserting <18,903,715>  
10 5. Page 6, line 3, by striking <273,062> and  
11 inserting <272,603>  
12 6. Page 6, line 18, by striking <3,116,852> and  
13 inserting <3,111,614>  
14 7. Page 6, line 21, by striking <2,579,000> and  
15 inserting <2,573,762>  
16 8. Page 8, line 3, by striking <10.00> and  
17 inserting <15.00>  
18 9. Page 8, line 5, by striking <739,318> and  
19 inserting <734,841>  
20 10. Page 8, line 18, by striking <2,672,425> and  
21 inserting <2,670,427>  
22 11. Page 9, line 11, by striking <112,677> and  
23 inserting <111,995>  
24 12. Page 9, line 13, by striking <163,760> and  
25 inserting <162,768>  
26 13. Page 10, line 6, by striking <4.00> and  
27 inserting <7.00>  
28 14. Page 10, line 7, by striking <160,582> and  
29 inserting <159,932>  
30 15. Page 10, line 11, by striking <893,600> and  
31 inserting <891,644>  
32 16. Page 10, line 20, by striking <550,000> and  
33 inserting <547,982>  
34 17. Page 10, line 24, by striking <100,000> and  
35 inserting <99,823>  
36 18. Page 10, line 29, by striking <788,303> and  
37 inserting <785,114>  
38 19. Page 11, line 12, by striking <597,065> and  
39 inserting <570,993>  
40 20. Page 11, line 21, after <for> by inserting  
41 <cervical and>  
42 21. Page 11, line 22, by striking <breast and>  
43 22. Page 11, line 26, by striking <528,834> and  
44 inserting <526,695>  
45 23. Page 11, line 29, by striking <129,937> and  
46 inserting <129,411>  
47 24. Page 12, line 10, by striking <14.00> and  
48 inserting <18.25>  
49 25. Page 12, line 11, by striking <100,000> and  
50 inserting <99,414>

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1 26. Page 12, line 25, by striking <111,308> and  
2 inserting <110,656>  
3 27. Page 12, line 27, by striking <100,493> and  
4 inserting <99,904>  
5 28. Page 12, line 35, by striking <1,171,491> and  
6 inserting <1,164,628>  
7 29. Page 13, line 5, by striking <100,000> and  
8 inserting <99,286>  
9 30. Page 13, line 9, by striking <144,542> and  
10 inserting <105,448>  
11 31. Page 13, line 29, by striking <146,563> and  
12 inserting <145,785>  
13 32. Page 14, line 10, by striking <77,609> and  
14 inserting <77,153>  
15 33. Page 14, line 14, by striking <95,582> and  
16 inserting <95,126>  
17 34. Page 14, line 19, by striking <400,000> and  
18 inserting <399,272>  
19 35. Page 14, line 24, by striking <142,192> and  
20 inserting <141,544>  
21 36. Page 14, line 28, by striking <450,000> and  
22 inserting <448,474>  
23 37. Page 14, line 32, by striking <415,000> and  
24 inserting <413,415>  
25 38. Page 15, line 9, by striking <206,750> and  
26 inserting <204,775>  
27 39. Page 16, by striking lines 11 through 19 and  
28 inserting:  
29 <(3) Of the funds appropriated in this subsection,  
30 up to \$184,530 shall be used for the board of direct  
31 care professionals created pursuant to chapter 152F,  
32 if enacted in 2013 Iowa Acts, Senate File 232, or  
33 2013 successor legislation. A portion of the amount  
34 allocated in this subparagraph (3) may be used for up  
35 to 4.25 full-time equivalent positions to administer  
36 the board of direct care professionals.>  
37 40. Page 16, line 21, by striking <58,518> and  
38 inserting <58,175>  
39 41. Page 16, line 24, by striking <50,000> and  
40 inserting <49,707>  
41 42. Page 17, line 30, after <outcomes.> by  
42 inserting <The Iowa collaborative safety net provider  
43 network shall work in conjunction with the department  
44 of human services to align the integrated network with  
45 the health care delivery system model developed under  
46 the state innovation models initiative grant.>  
47 43. Page 17, line 32, by striking <report> and  
48 inserting <progress report>  
49 44. Page 17, line 33, by striking <June 30> and  
50 inserting <December 31>

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1 45. Page 18, line 6, after <be> by inserting  
2 <distributed to a statewide nonprofit organization to  
3 be>  
4 46. Page 18, line 26, by striking <544,377> and  
5 inserting <612,750>  
6 47. Page 19, line 3, by striking <3,259,571> and  
7 inserting <3,334,571>  
8 48. Page 19, line 4, by striking <130.00> and  
9 inserting <131.00>  
10 49. Page 19, line 6, by striking <500,334> and  
11 inserting <454,700>  
12 50. Page 19, line 10, by striking <210,619> and  
13 inserting <203,032>  
14 51. Page 19, line 19, by striking <539,477> and  
15 inserting <523,751>  
16 52. Page 20, line 7, by striking <7.00> and  
17 inserting <5.00>  
18 53. Page 23, by striking lines 22 and 23 and  
19 inserting:  
20 <7. For distribution to counties and regions  
21 through the property tax relief fund for mental health  
22 and disability>  
23 54. Page 24, after line 25 by inserting:  
24 <13. For the family investment program share of  
25 the costs to develop and maintain a new, integrated  
26 eligibility determination system:  
27 ..... \$ 5,050,451>  
28 55. Page 24, line 35, by striking <for the fiscal>  
29 56. Page 25, line 1, by striking <year and for> and  
30 inserting <, for>  
31 57. Page 25, line 3, after <employed> by inserting  
32 <, and for the family investment program share of costs  
33 to develop and maintain a new, integrated eligibility  
34 determination system>  
35 58. Page 25, by striking line 6 and inserting  
36 <program, in subsection 6 for child care assistance,  
37 or in subsection 13 for the family investment program  
38 share of the costs to develop and maintain a new,  
39 integrated eligibility determination system, as  
40 applicable, have been expended.>  
41 59. Page 25, line 17, after <program> by inserting  
42 <as specified for the program in the section of this  
43 division relating to the family investment program  
44 account>  
45 60. Page 27, line 1, after <program.> by inserting  
46 <To the extent moneys allocated in this lettered  
47 paragraph are not deemed by the department to be  
48 necessary to support diversion activities, such moneys  
49 may be used for other efforts intended to increase  
50 engagement by family investment program participants in

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1 work, education, or training activities.>  
2 61. Page 29, by striking lines 13 through 15 and  
3 inserting:  
4 <f. For distribution to counties or regions  
5 for services to persons with mental illness or an  
6 intellectual disability.>  
7 62. Page 29, by striking lines 27 and 28 and  
8 inserting <shall be used to fund the expansion of an  
9 unfunded pilot project, as defined in 441 IAC 100.1,  
10 that has been in existence for at least six months,  
11 relating to>  
12 63. Page 31, line 31, by striking <1,292,985,748>  
13 and inserting <1,301,686,445>  
14 64. Page 35, by striking lines 22 through 25.  
15 65. Page 37, line 31, after <limit> by inserting  
16 <initial>  
17 66. Page 38, by striking lines 20 through 24.  
18 67. Page 38, line 25, by striking <7,041,689> and  
19 inserting <11,549,479>  
20 68. Page 39, by striking lines 32 through 34  
21 and inserting <shall be used for lodging expenses  
22 associated with care provided at the university of Iowa  
23 hospitals and clinics under chapter 249J for patients  
24 with cancer whose travel distance is 30 miles or more  
25 from the university of Iowa hospitals and clinics. The  
26 department of human services shall>  
27 69. Page 40, after line 5 by inserting:  
28 <\_\_\_. The department shall continue to administer  
29 the state balancing incentive payments program as  
30 specified in 2012 Iowa Acts, chapter 1133, section 14.>  
31 70. Page 40, line 12, by striking <13,691,569> and  
32 inserting <14,225,569>  
33 71. Page 41, after line 26 by inserting:  
34 <\_\_\_. Of the funds appropriated in this section,  
35 \$534,000 shall be used for administration of the state  
36 innovation models initiative grant from the federal  
37 government to support the development and testing  
38 of a state-based model for multi-payer payment and  
39 health care delivery system transformation to improve  
40 health system performance resulting in improved health,  
41 improved health care, and lower costs.>  
42 72. Page 43, line 9, by striking <72,931,661> and  
43 inserting <69,282,163>  
44 73. Page 43, line 10, by striking <71,327,056> and  
45 inserting <68,248,353>  
46 74. Page 43, by striking lines 32 through 34 and  
47 inserting <shall be used to conduct fingerprint-based  
48 national criminal history record checks of home-based  
49 child care providers pursuant to section 237A.5,  
50 subsection 2, through the United States department of>

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1 75. Page 47, line 10, by striking <93,188,770> and  
2 inserting <96,613,770>  
3 76. Page 47, by striking lines 11 through 14 and  
4 inserting:  
5 <2. Up to \$5,200,000 of the>  
6 77. Page 47, line 30, by striking <32,242,363> and  
7 inserting <36,012,098>  
8 78. Page 51, line 6, after <135.118.> by inserting  
9 <Of the amount allocated in this subsection, \$245,000  
10 shall be used for a center in the Black Hawk county  
11 area.>  
12 79. Page 51, line 14, by striking <3,092,375> and  
13 inserting <3,256,980>  
14 80. Page 53, line 29, by striking <100,000> and  
15 inserting <25,000>  
16 81. Page 53, line 31, by striking <415 or> and  
17 inserting <440 or 2013>  
18 82. Page 54, line 4, by striking <40,729,282> and  
19 inserting <35,644,083>  
20 83. Page 56, line 26, by striking <97.32> and  
21 inserting <97.92>  
22 84. Page 58, line 15, by striking <115.50> and  
23 inserting <124.50>  
24 85. Page 60, line 35, by striking <267,712,511> and  
25 inserting <271,712,511>  
26 86. Page 62, line 4, by striking <continue to  
27 implement> and inserting <utilize>  
28 87. Page 62, line 12, after <2013> by inserting <,  
29 subject to Medicaid program upper payment limit rules>  
30 88. Page 62, line 16, after <2013> by inserting <,  
31 subject to Medicaid program upper payment limit rules>  
32 89. Page 62, by striking line 19 and inserting  
33 <shall be increased by 1.5 percent over the amount in  
34 effect on June 30, 2013, except>  
35 90. Page 63, by striking lines 1 and 2 and  
36 inserting <laboratories shall be reimbursed using  
37 the same methodology in effect on June 30, 2013, and  
38 reimbursement for rehabilitation agencies shall be  
39 increased by 1.5 percent over the rates in effect on  
40 June 30, 2013.>  
41 91. Page 63, line 3, after <f.> by inserting <(1)>  
42 92. Page 63, by striking lines 13 through 17 and  
43 inserting <reflect the most recent Medicare LUPA rates  
44 for home health services, not to exceed an additional  
45 \$2,765,655.  
46 (2) For the fiscal year beginning July 1, 2013,  
47 rates for private duty nursing and personal care  
48 services under the early and periodic screening,  
49 diagnostic and treatment program benefit shall be  
50 established based on an hourly interim rate subject

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1 to cost settlement up to a limit calculated by the  
2 department, and subject to approval by the centers for  
3 Medicare and Medicaid services of the United States  
4 department of health and human services.>  
5 93. Page 63, line 18, by striking <(1)>  
6 94. Page 63, by striking lines 22 through 27.  
7 95. Page 64, line 16, after <providers,> by  
8 inserting <home and community-based services providers  
9 including consumer-directed attendant care providers  
10 under a section 1915C or 1915I waiver, targeted case  
11 management providers,>  
12 96. Page 65, by striking lines 14 through 17.  
13 97. Page 65, after line 29 by inserting:  
14 <r. For the fiscal year beginning July 1, 2013,  
15 the reimbursement rate for emergency medical services  
16 providers shall be increased by 10 percent over the  
17 rates in effect on June 30, 2013.>  
18 98. Page 66, line 27, after <percent> by inserting  
19 <or a percentage amount identified by the department  
20 so that expenditures for group foster care remain  
21 within the state expenditure target for group foster  
22 care maintenance and services allocated under the  
23 appropriation made in this division of this Act for  
24 child and family services, whichever percentage amount  
25 is lower>  
26 99. Page 68, by striking lines 21 through 23 and  
27 inserting <in December 2006. The department>  
28 100. Page 72, line 22, by striking <33,750,000> and  
29 inserting <35,500,000>  
30 101. Page 72, line 28, by striking <32,000,000> and  
31 inserting <32,500,000>  
32 102. Page 72, line 31, by striking <32,000,000> and  
33 inserting <32,500,000>  
34 103. Page 72, line 32, by striking <32,000,000> and  
35 inserting <32,500,000>  
36 104. Page 73, line 1, by striking <32,000,000> and  
37 inserting <32,500,000>  
38 105. By striking page 74, line 23, through page 75,  
39 line 19, and inserting:  
40 <\_\_\_\_. There is appropriated from the IowaCare  
41 account created in section 249J.24 to the department  
42 of human services for the fiscal year beginning July  
43 1, 2013, and ending June 30, 2014, for the program  
44 period beginning July 1, 2013, and ending December 31,  
45 2013, the following amount, or so much thereof as is  
46 necessary, to be used for the purposes designated:  
47 For a care coordination pool to pay the expansion  
48 population providers consisting of the university of  
49 Iowa hospitals and clinics, the publicly owned acute  
50 care teaching hospital as specified in section 249J.7,

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1 and current medical assistance program providers that  
2 are not expansion population network providers pursuant  
3 to section 249J.7, for services covered by the full  
4 benefit medical assistance program but not under the  
5 IowaCare program pursuant to section 249J.6, that are  
6 provided to expansion population members:

7 ..... \$ 1,500,000

8 a. Notwithstanding sections 249J.6 and 249J.7,  
9 the amount appropriated in this subsection is  
10 intended to provide payment for medically necessary  
11 services provided to expansion population members for  
12 continuation of care provided by the university of  
13 Iowa hospitals and clinics or the publicly owned acute  
14 care teaching hospital as specified in section 249J.7.  
15 Payment may only be made for services that are not  
16 otherwise covered under section 249J.6, and which are  
17 follow-up services to covered services provided by the  
18 hospitals specified in this paragraph "a".

19 b. The funds appropriated in this subsection are  
20 intended to provide limited payment for continuity  
21 of care services for an expansion population member,  
22 and are intended to cover the costs of services  
23 to expansion population members, regardless of  
24 the member's county of residence or medical home  
25 assignment, if the care is related to specialty or  
26 hospital services provided by the hospitals specified  
27 in paragraph "a".

28 c. The funds appropriated in this subsection are  
29 not intended to provide for expanded coverage under  
30 the IowaCare program, and shall not be used to cover  
31 emergency transportation services.

32 d. The department shall adopt administrative  
33 rules pursuant to chapter 17A to establish a prior  
34 authorization process and to identify covered services  
35 for reimbursement under this subsection.

36 \_\_\_\_\_. There is appropriated from the IowaCare  
37 account created in section 249J.24 to the department  
38 of human services for the fiscal year beginning July  
39 1, 2013, and ending June 30, 2014, for the program  
40 period beginning July 1, 2013, and ending December 31,  
41 2013, the following amount, or so much thereof as is  
42 necessary, for the purposes designated:

43 For transfer to the medical contracts appropriation  
44 in this division of this Act to be used for  
45 administrative costs associated with chapter 249J  
46 including eligibility determinations:

47 ..... \$ 371,552

48 \_\_\_\_\_. For the fiscal year beginning July 1, 2013,  
49 and ending June 30, 2014, for the program period  
50 beginning July 1, 2013, and ending December 31, 2013,

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1 the state board of regents shall transfer \$637,789  
2 to the IowaCare account created in section 249J.24,  
3 to provide the nonfederal share for distribution  
4 to university of Iowa physicians under the IowaCare  
5 program. The university of Iowa hospitals and clinics  
6 shall receive and retain 100 percent of the total  
7 increase in IowaCare program payments.>  
8 106. Page 77, by striking lines 3 through 21.  
9 107. Page 78, line 31, by striking <37,780,672> and  
10 inserting <37,743,429>  
11 108. Page 79, after line 4 by inserting:  
12 <Sec. \_\_\_\_\_. 2012 Iowa Acts, chapter 1133, section  
13 55, is amended to read as follows:  
14 SEC. 55. REPLACEMENT GENERATION TAX REVENUES —  
15 LEVY RATES FOR FY 2011-2012 AND FY 2012-2013.  
16 1. a. For the fiscal year beginning July 1, 2011,  
17 and ending June 30, 2012, and for the fiscal year  
18 beginning July 1, 2012, and ending June 30, 2013, the  
19 replacement generation tax revenues required to be  
20 deposited in the property tax relief fund pursuant  
21 to section 437A.8, subsection 4, paragraph "d", and  
22 section 437A.15, subsection 3, paragraph "f", shall  
23 instead be credited to the mental health and disability  
24 services redesign fund created in this division of this  
25 Act.  
26 b. If this section of this division of this Act is  
27 enacted after the department of management has reduced  
28 county certified budgets and revised rates of taxation  
29 pursuant to section 426B.2, subsection 3, paragraph  
30 "b", to reflect anticipated replacement generation tax  
31 revenues, and the enactment date is during the period  
32 beginning May 1, 2012, and ending June 30, 2012, the  
33 reductions and revisions shall be rescinded and the  
34 department of management shall expeditiously report  
35 that fact to the county auditors.  
36 2. Except as otherwise provided in subsection 1  
37 for department of management reductions of certified  
38 budgets and revisions of tax rates and rescinding  
39 of those reductions and revisions, the budgets and  
40 tax rates certified for a county services fund under  
41 section 331.424A, for the fiscal year beginning July 1,  
42 2012, shall remain in effect, notwithstanding section  
43 426B.3, subsection 1, the property tax relief fund  
44 payment and other services fund financing changes  
45 made in this division of this Act, or other statutory  
46 amendments affecting county services funds for the  
47 fiscal year to the contrary.>  
48 109. Page 79, after line 7 by inserting:  
49 <Sec. \_\_\_\_\_. RETROACTIVE APPLICABILITY. The  
50 following provision of this Act applies retroactively

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1 to July 1, 2011:  
2 1. The section amending 2012 Iowa Acts, chapter  
3 1133, section 55.>  
4 110. Page 79, line 19, by striking <2012> and  
5 inserting <2013>  
6 111. Page 80, line 30, by striking <ombudsman> and  
7 inserting <resident's advocate>  
8 112. Page 80, line 35, by striking <convene> and  
9 inserting <continue>  
10 113. Page 82, by striking lines 7 through 12.  
11 114. Page 82, by striking lines 26 through 33.  
12 115. Page 90, by striking lines 2 through 13 and  
13 inserting:  
14 <Sec. \_\_\_\_\_. MEDICAID STATE PLAN AMENDMENT —  
15 FAMILY PLANNING. The department of human services shall  
16 amend the medical assistance state plan to include  
17 the family planning eligibility group, in accordance  
18 with the requirements of section 2303 of the federal  
19 Affordable Care Act, Pub. L. No. 111-148, at the income  
20 eligibility level specified in the family planning  
21 section 1115 demonstration waiver in effect on January  
22 1, 2013, to be effective no later than January 1,  
23 2014.>  
24 116. Page 91, line 19, after <"Medical assistance">  
25 by inserting <or "Medicaid">  
26 117. Page 91, line 33, after <"Medical assistance  
27 program"> by inserting <or "Medicaid program">  
28 118. Page 102, by striking lines 3 through 5 and  
29 inserting <psychologist has commensurate education or  
30 training.>  
31 119. Page 102, by striking lines 6 through 8 and  
32 inserting:  
33 <5. "Clinically relevant" means medically necessary  
34 and resulting in the development, maintenance, or  
35 restoration, to the maximum extent practicable, of the  
36 functioning of an individual.>  
37 120. Page 103, line 28, by striking <services are>  
38 and inserting <payment for services is>  
39 121. Page 115, after line 11 by inserting:  
40 <DIVISION  
41 SUICIDE PREVENTION  
42 Sec. \_\_\_\_\_. Section 272.2, Code 2013, is amended by  
43 adding the following new subsection:  
44 NEW SUBSECTION. 19. Adopt rules requiring  
45 individuals applying for renewal of a license,  
46 certificate, authorization, or statement of  
47 recognition issued by the board who provide a  
48 service to students to undergo training on suicide  
49 prevention and trauma-informed care prior to each  
50 renewal. In coordination with the department of

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1 education, the department of public health, and  
2 stakeholders, including but not limited to mental  
3 health professionals, school administrators, school  
4 nurses, and guidance counselors, the board shall  
5 select qualified programs for such training. For  
6 purposes of this subsection, "*trauma-informed care*"  
7 means services that are based on an understanding of  
8 the vulnerabilities and triggers of individuals who  
9 have experienced trauma, recognize the role trauma has  
10 played in the lives of those individuals, recognize  
11 the presence of trauma symptoms and their onset,  
12 are supportive of trauma recovery, and avoid further  
13 traumatization.

14 DIVISION \_\_\_\_\_  
15 IOWACARE — ACCOUNT FOR HEALTH CARE TRANSFORMATION  
16 Sec. \_\_\_\_\_. Section 249J.8, subsection 1, paragraph  
17 k, Code 2013, is amended to read as follows:  
18 k. Premiums collected under this subsection shall  
19 be deposited in the ~~premiums subaccount of the IowaCare~~  
20 ~~account for health care transformation created pursuant~~  
21 ~~to section 249J.23~~ 249J.24.

22 Sec. \_\_\_\_\_. Section 249J.23, subsection 1, Code 2013,  
23 is amended to read as follows:

24 1. An account for health care transformation is  
25 created in the state treasury under the authority of  
26 the department. Moneys received from sources including  
27 but not limited to appropriations from the general  
28 fund of the state, grants, and contributions shall be  
29 deposited in the account. ~~The account shall include~~  
30 ~~a separate premiums subaccount. Revenue generated~~  
31 ~~through payment of premiums by expansion population~~  
32 ~~members as required pursuant to section 249J.8 shall be~~  
33 ~~deposited in the separate premiums subaccount within~~  
34 ~~the account.~~

35 Sec. \_\_\_\_\_. Section 249J.24, subsection 1, Code 2013,  
36 is amended to read as follows:

37 1. An IowaCare account is created in the state  
38 treasury under the authority of the department of human  
39 services. Moneys appropriated from the general fund of  
40 the state to the account, moneys received as federal  
41 financial participation funds under the expansion  
42 population provisions of this chapter and credited to  
43 the account, moneys received for disproportionate share  
44 hospitals and credited to the account, moneys received  
45 for graduate medical education and credited to the  
46 account, proceeds distributed from the county treasurer  
47 as specified in subsection 4, revenue generated through  
48 payment of premiums pursuant to section 249J.8, and  
49 moneys from any other source credited to the account  
50 shall be deposited in the account. Moneys deposited

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1 in or credited to the account shall be used only as  
2 provided in appropriations or distributions from the  
3 account for the purposes specified in the appropriation  
4 or distribution. Moneys in the account shall be  
5 appropriated to the university of Iowa hospitals and  
6 clinics and to a publicly owned acute care teaching  
7 hospital located in a county with a population over  
8 three hundred fifty thousand for the purposes provided  
9 in the federal law making the funds available or as  
10 specified in the state appropriation and shall be  
11 distributed as determined by the department.>  
12 122. By renumbering as necessary.

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JACK HATCH



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Senate File 446

S-3170

- 1 Amend Senate File 446 as follows:
- 2 1. By striking page 58, line 35, through page 59,
- 3 line 12.
- 4 2. By renumbering as necessary.

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JAKE CHAPMAN



Iowa General Assembly  
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Senate File 446

S-3171

- 1 Amend the amendment, S-3169, to Senate File 446, as  
2 follows:  
3 1. Page 3, line 5, by striking <612,750> and  
4 inserting <537,750>  
5 2. Page 3, line 15, by striking <523,751> and  
6 inserting <598,751>

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JACK HATCH



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Senate File 446

S-3172

1 Amend Senate File 446 as follows:

2 1. Page 31, by striking lines 29 and 30 and  
3 inserting <expressly authorized by law:>

4 2. Page 31, by striking lines 32 through 34 and  
5 inserting:

6 <1. Iowans support reducing the number of abortions  
7 performed in our state. Funds appropriated in this  
8 section shall not be used for abortions. For the  
9 purposes of this section, "abortion" does not include  
10 any of the following:

11 a. The treatment of a woman for a physical  
12 disorder, physical injury, or physical illness,  
13 including a life-endangering physical condition caused  
14 by or arising from the pregnancy itself, that would,  
15 as certified by a physician, place the woman in danger  
16 of death.

17 b. The treatment of a woman for a spontaneous  
18 abortion, commonly known as a miscarriage, when not all  
19 of the products of conception are expelled.

20 1A. For an abortion covered under the program,  
21 except in the case of a medical emergency, as defined  
22 in section 135L.1, for any woman, the physician shall  
23 certify both of the following:

24 a. That the woman has been given the opportunity to  
25 view an ultrasound image of the fetus as part of the  
26 standard of care before an abortion is performed.

27 b. That the woman has been provided information  
28 regarding the options relative to a pregnancy,  
29 including continuing the pregnancy to term and  
30 retaining parental rights following the child's birth,  
31 continuing the pregnancy to term and placing the child  
32 for adoption, and terminating the pregnancy.>

33 3. Page 70, by striking lines 33 through 35 and  
34 inserting:

35 <a. (1) Iowans support reducing the number of  
36 abortions in our state. Funds appropriated in this  
37 subsection shall not be used for abortions. For the  
38 purposes of this section, "abortion" does not include  
39 any of the following:

40 (a) The treatment of a woman for a physical  
41 disorder, physical injury, or physical illness,  
42 including a life-endangering physical condition caused  
43 by or arising from the pregnancy itself, that would,  
44 as certified by a physician, place the woman in danger  
45 of death.

46 (b) The treatment of a woman for a spontaneous  
47 abortion, commonly known as a miscarriage, when not all  
48 of the products of conception are expelled.

49 (2) For an abortion covered under this subsection,  
50 except in the case of a medical emergency, as defined

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1 in section 135L.1, for any woman, the physician shall  
2 certify both of the following:  
3 (a) That the woman has been given the opportunity  
4 to view an ultrasound image of the fetus as part of the  
5 standard of care before an abortion is performed.  
6 (b) That the woman has been provided information  
7 regarding the options relative to a pregnancy,  
8 including continuing the pregnancy to term and  
9 retaining parental rights following the child's birth,  
10 continuing the pregnancy to term and placing the child  
11 for adoption, and terminating the pregnancy.>  
12 4. Page 115, after line 11 by inserting:  
13 <DIVISION \_\_\_\_\_  
14 DISTRIBUTION OF FAMILY PLANNING FUNDS  
15 Sec. \_\_\_\_\_. DISTRIBUTION OF FAMILY PLANNING FUNDS.  
16 1. As used in this section, unless the context  
17 otherwise requires:  
18 a. "Department" means department as defined in  
19 section 7E.4.  
20 b. "Federally qualified health center" means a  
21 health care provider that is eligible for federal  
22 funding under 42 U.S.C. § 1396d(1)(2)(B).  
23 2. Notwithstanding any other law to the contrary,  
24 any expenditure, award, or other distribution of state  
25 or federal family planning funds shall be made to  
26 eligible applicants in the following order of priority:  
27 a. Public entities that provide family planning  
28 services including state, county, or local community  
29 health clinics and federally qualified health centers.  
30 b. Nonpublic entities that, in addition to family  
31 planning services, provide required primary health  
32 services as described in 42 U.S.C. § 254b(b)(1)(A).  
33 c. Nonpublic entities that provide family planning  
34 services but do not provide required primary health  
35 services as described in 42 U.S.C. § 254b(b)(1)(A).  
36 3. A department shall ensure distribution of  
37 federal family planning funds in a manner that does not  
38 severely limit or eliminate access to family planning  
39 services in any region of the state.  
40 4. A department shall not distribute state or  
41 federal family planning funds under this section to  
42 any entity that performs abortions or that maintains  
43 or operates a facility where abortions are performed.  
44 For the purposes of this section, "abortion" does not  
45 include any of the following:  
46 a. The treatment of a woman for a physical  
47 disorder, physical injury, or physical illness,  
48 including a life-endangering physical condition caused  
49 by or arising from the pregnancy itself, that would,  
50 as certified by a physician, place the woman in danger

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1 of death.  
2 b. The treatment of a woman for a spontaneous  
3 abortion, commonly known as a miscarriage, when not all  
4 of the products of conception are expelled.  
5 5. State or federal family planning funds  
6 distributed in accordance with this section shall not  
7 be used for direct or indirect costs, including but not  
8 limited to administrative costs or expenses, overhead,  
9 employee salaries, rent, and telephone and other  
10 utilities, related to providing abortions as specified  
11 in subsection 4.  
12 6. Any department that distributes state or federal  
13 family planning funds shall submit a report to the  
14 governor and the general assembly, annually by December  
15 31, listing any entities receiving family planning  
16 funds as described in subsection 2, paragraph "c", and  
17 the amount and type of funds received by such entities  
18 during the preceding calendar year. The report shall  
19 provide a detailed explanation of how the department  
20 determined that distribution of family planning funds  
21 to such an entity, instead of to an entity described  
22 in subsection 2 paragraph "a" or "b", was necessary to  
23 prevent severe limitation or elimination of access to  
24 family planning services in the region of the state in  
25 which the entity is located.>  
26 5. By renumbering as necessary.

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AMY SINCLAIR

---

JONI ERNST

---

JACK WHITVER

---

SANDRA H. GREINER

---

DAVID JOHNSON

---

JERRY BEHN

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MARK SEGEBART

NANCY J. BOETTGER

DAN ZUMBACH

TIM L. KAPUCIAN

MICHAEL BREITBACH

MARK CHELGREN

BILL ANDERSON

KENT SORENSON

DENNIS GUTH

CHARLES SCHNEIDER

KEN ROZENBOOM

RANDY FEENSTRA

ROBY SMITH



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JAKE CHAPMAN

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DR. JOE M. SENG